

# **The Nature Conservancy**

**Financial Statements and Schedule of  
Expenditures of Federal Awards and Reports  
In Accordance with OMB Circular A-133  
Thereon For the year ended June 30, 2013  
EIN 53-0242652**

# The Nature Conservancy

Index

June 30, 2013

	<b>Pages</b>
Report of Independent Auditors.....	1-3
Financial Statements for the year ended June 30, 2013 .....	4-6
Notes to the Financial Statements.....	7-22
Supplemental Schedules.....	23-25
Schedule of Expenditures of Federal Awards for the year ended June 30, 2013.....	26-56
Notes to Schedule of Expenditures of Federal Awards for the year ended June 30, 2013 .....	57-60
Schedule of Indirect Cost Rate Computation and Fringe Benefit Rate Calculation.....	61-62
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	63-64
Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.....	65-67
Schedule of Findings and Questioned Costs.....	68-76
Summary Schedule of Prior Year Audit Findings.....	77



## **Report of Independent Auditors**

To the Board of Directors of  
The Nature Conservancy

We have audited the accompanying consolidated financial statements of The Nature Conservancy and its chapters and affiliates ("The Conservancy"), which comprise the consolidated statement of financial position as of June 30, 2013, and the related consolidated statements of activities and of cash flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Consolidated Financial Statements***

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on the consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Conservancy's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Conservancy's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of The Nature Conservancy and its chapters and affiliates at June 30, 2013, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.



## ***Other Matters***

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The accompanying summarized consolidated statements of financial position as of June 30, 2013 and 2012, the summarized consolidated statements of activities for the years ended June 30, 2013 and 2012, and the schedule of functional expenses for the year ended June 30, 2013, with summarized totals for the year ended June 30, 2012 are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. The information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves and other additional procedures, in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 information is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole. The 2012 prior year summarized comparative information has been derived from the Conservancy's 2012 consolidated financial statements, and in our report dated October 12, 2012, we expressed an unqualified opinion on those consolidated financial statements.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards for the year ended June 30, 2013 is presented for purposes of additional analysis as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the consolidated financial statements. The accompanying Schedule of Indirect Cost Rate Computation, Schedule of Fringe Benefit Rate Calculation, and Schedule of Expenditures of Non-Federal Awards (Global Environment Facility Grant) for the year ended June 30, 2013 are presented for purposes of additional analysis, and are not a required part of the basic consolidated financial statements. The information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards, the Schedule of Indirect Cost Rate Computation, Schedule of Fringe Benefit Rate Calculation, and the Schedule of Expenditures of Non-Federal Awards (Global Environment Facility Grant) are fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.





***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 17, 2013 on our consideration of The Conservancy's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Conservancy's internal control over financial reporting and compliance.

*PricewaterhouseCoopers LLP*

October 17, 2013

**The Nature Conservancy**  
**Consolidated Statement of Financial Position**  
**As of June 30, 2013**

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*(Amounts in thousands)*

**Assets**

Cash and cash equivalents	\$	107,718
Restricted cash		29,620
Government grants and contracts receivable		24,542
Pledges receivable, net		178,082
Collateral received under securities lending agreement		49,169
Deposits on land and other assets		31,275
Property and equipment, net of accumulated depreciation and amortization		105,317
Investments		
Investments - Capital fund	644,254	
Investments - Split interest arrangements	286,263	
Investments - Endowment fund	<u>995,846</u>	
Total investments		1,926,363
Conservation lands		1,865,034
Conservation easements		<u>1,866,197</u>
Total assets	\$	<u><u>6,183,317</u></u>

**Liabilities**

Accounts payable and accrued liabilities	\$	100,801
Payable under securities lending agreement		49,169
Deferred revenue and refundable advances		92,076
Bonds and notes payable		376,346
Split interest arrangements		<u>143,874</u>
Total liabilities		<u>762,266</u>

**Net assets**

Unrestricted		
Undesignated	(48,284)	
Board-designated		
Land, easements, and project funds	3,764,115	
Quasi endowment and similar funds	<u>754,171</u>	
Total unrestricted		4,470,002
Temporarily restricted		634,916
Permanently restricted		<u>316,133</u>
Total net assets		<u>5,421,051</u>
Total liabilities and net assets	\$	<u><u>6,183,317</u></u>

**The Nature Conservancy**  
**Consolidated Statement of Activities**  
**For the year ended June 30, 2013**

(Amounts in thousands)

	Unrestricted	Temporarily restricted	Permanently restricted	Total
<b>Support and revenues</b>				
Dues and contributions	\$ 198,924	\$ 204,563	\$ 7,321	\$ 410,808
Contributed goods and services	28,244	-	-	28,244
Land and easements contributed for conservation	73,386	-	-	73,386
Government grants and contracts	120,717	-	-	120,717
Investment income	93,949	22,776	-	116,725
Other income	90,663	-	-	90,663
Total support and revenue before sales of conservation land and easements and net assets released from restrictions	605,883	227,339	7,321	840,543
Sales of conservation land and easements to governments and others	108,628	-	-	108,628
Net assets released from restrictions	180,828	(180,828)	-	-
Total support and revenues	895,339	46,511	7,321	949,171
<b>Expenses</b>				
Program expenses				
Conservation activities and actions	398,890	-	-	398,890
Book value of conservation land and easements sold or donated to governments and others	161,311	-	-	161,311
Total program expenses	560,201	-	-	560,201
Support services expenses				
General and administration	115,448	-	-	115,448
Fund-raising				
General fund-raising	66,910	-	-	66,910
Membership development	22,101	-	-	22,101
Total support services expenses	204,459	-	-	204,459
Total expenses	764,660	-	-	764,660
Increase in net assets	130,679	46,511	7,321	184,511
Reclassification of net assets	(89)	(145)	234	-
Total increase in net assets	130,590	46,366	7,555	184,511
Net assets at beginning of year	4,339,412	588,550	308,578	5,236,540
Net assets at end of year	\$ 4,470,002	\$ 634,916	\$ 316,133	\$ 5,421,051

# The Nature Conservancy

## Consolidated Statement of Cash Flows

### For the year ended June 30, 2013

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(Amounts in thousands)

#### Reconciliation of increase in net assets to cash provided by operating activities:

Increase in net assets		\$	184,511
Non-cash adjustments:			
Contributed land and easements	\$ (75,466)		
Losses on sales of land, easements, and property	62,071		
Realized/Unrealized investment gains	(83,261)		
Change in value of split interest agreements	(4,524)		
Change in value of interest rate swaps	(19,647)		
Depreciation and amortization	8,170		
Loan guarantee	7,177		
Other - net	13,116	(92,364)	
Changes in assets and liabilities:			
Increase in receivables	(11,216)		
Decrease in restricted cash	4,381		
Increase in other assets	(2,169)		
Increase in split interests	3,060		
Decrease in other liabilities	(782)	(6,726)	
Cash provided by (used in) land activities:			
Proceeds from sales of land and easements	120,673		
Purchases of land and easements	(113,970)	6,703	
Contributions for long-term purposes		(7,321)	
Net cash provided by operating activities		\$	84,803

#### Investing activities:

Proceeds from sale of investments	1,230,310		
Purchases of investments	(1,208,252)		
Purchases of property and equipment	(16,688)		
Other - net	(9,256)		
Net cash used in investing activities		(3,886)	

#### Financing activities:

Proceeds from securities lending program	(7,197)		
Repayments of securities lending program	7,197		
Principal payments on debt	(106,328)		
Proceeds from issuance of debt	86,757		
Other - net	7,324		
Net cash used in financing activities		(12,247)	

Net change in cash	68,670		
Cash and cash equivalents, beginning of year	39,048		
Cash and cash equivalents, end of year	\$	107,718	

#### Supplemental data

Interest paid	\$	17,823	
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*The accompanying notes are an integral part of these consolidated financial statements.*



**The Nature Conservancy**  
**Notes to Consolidated Financial Statements**  
**June 30, 2013**

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**ACCOUNTING POLICY FOOTNOTES**

**The following notes present disclosures of the significant accounting policies and related information relating to balances and amounts contained in the Consolidated Statements of Financial Position and Activities. These notes are an integral part of the consolidated financial statements.**

# **The Nature Conservancy**

## **Notes to Consolidated Financial Statements**

### **June 30, 2013**

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#### **1. ORGANIZATION**

The Nature Conservancy (The Conservancy) is a global conservation organization. The mission of The Conservancy is to conserve the lands and waters on which all life depends. The Conservancy conducts its activities throughout the United States, Canada, Latin America, the Caribbean, Africa, Asia, and the Pacific.

The Conservancy's primary sources of revenue are contributions from the public (including gifts of land), investment income, government grants, and sales of conservation interests to government agencies or other conservation buyers. These resources are used to help solve critical challenges by significantly improving the health of globally important natural systems that enhance the lives of people around the world. Under its conservation framework, The Conservancy concentrates on four global challenges: conserving critical lands, restoring oceans, securing fresh water, and reducing the impact of climate change. Working with partners – including indigenous communities, governments, and businesses – The Conservancy pursues solutions that protect and restore natural systems, use nature sustainably, and broaden support for conservation.

#### **2. CONSOLIDATED FINANCIAL STATEMENTS**

The consolidated financial statements are presented on the accrual basis of accounting and include the accounts of all The Conservancy's chapters and affiliates, both domestic and international, including those which are separately incorporated, receive gifts, and perform conservation activities in the name of The Conservancy. All significant intercompany transactions have been eliminated.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from the estimated amounts.

#### **3. CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

##### **Cash, Cash Equivalents, and Restricted Cash**

Cash represents operating cash held in bank accounts in high quality financial institutions in the United States and 33 foreign countries. The cash in foreign accounts is uninsured, but is limited per country to amounts that, in the opinion of management, are not material to the financial statements. Cash equivalents represents short-term, highly liquid investments with maturities of less than three months. Restricted cash represents monies held in trust related to requirements of specific conservation project agreements.

##### **Government Grants and Contracts Receivable/Deferred Revenue**

The Conservancy receives grants and contracts from federal, state, and local agencies to be used for specific programs or land purchases. The excess of reimbursable expenditures over cash receipts is included in government grants receivable and any excess of cash receipts over reimbursable expenditures is included in deferred revenue.

##### **Pledges Receivable**

Pledges receivable represent unconditional promises to give and are reported at fair value by discounting the expected future pledge payments at the prime interest rate at the balance sheet date, and accordingly are categorized as Level 3 assets. The primary unobservable input used in the fair

# **The Nature Conservancy**

## **Notes to Consolidated Financial Statements**

### **June 30, 2013**

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value measurement of the Conservancy's pledges receivable is the discount rate. Significant fluctuations in the discount rate could result in a material change. The discount rate used in the present value technique to determine fair value of pledges receivable is revised at each measurement date to reflect current market conditions and the creditworthiness of donors. In addition, management evaluates payment history and market conditions to estimate allowances for doubtful pledges. Changes in the fair value of pledges receivable are reported in the statement of activities as contribution revenue except for changes in the allowance which are reported as program expenses at each subsequent reporting date. Pledges receivable past due by 90 days are, in the opinion of management, not material to the financial statements.

Not recorded as pledges receivable are \$56,347,000, that are conditioned upon The Conservancy raising matching gifts or acquiring certain conservation lands. Conditional promises to give are recognized as contributions when the donor-imposed conditions are substantially met.

#### **Securities Lending Agreement**

The Conservancy lends certain securities in its investment portfolio to qualified borrowers on a short-term, fully collateralized basis in exchange for interest to help offset custodial fees. Collateral in the form of cash in US dollars, securities issued or guaranteed by the US government, or irrevocable letters of credit issued by banks independent of the borrowers is marked-to-market on a daily basis, and the borrower is required to deliver the difference between the daily market value of the collateral and 102% of the loaned securities' original fair market value if denominated in US dollars or 105% if denominated in foreign currency. The lending agent, in its agreement with The Conservancy, guarantees the repayment of the loan in the event the borrower defaults. The Conservancy retains all the benefits of ownership including rights to dividends, interest, and other cash distributions pertaining to the loaned securities. The Conservancy also retains the right to redeem the loaned securities prior to the stipulated redemption date.

At June 30, 2013, The Conservancy recorded \$49,169,000 in collateral received under its securities lending program and an equal amount payable to the borrowers under the agreement. These amounts are reflected in assets and liabilities in the statement of financial position.

#### **Property and Equipment**

Property and equipment are carried at cost. Depreciation and amortization is provided using the straight-line method for all depreciable assets over their estimated future lives as follows:

Building and improvements	5 – 30 years
Computer equipment and software	3 – 5 years
Furniture, fixtures, and other	4 – 25 years

#### **Concentration of Credit Risk**

The Conservancy's excess cash is invested with high quality institutions, the largest concentrations of which are invested in U.S. Agencies (43.3%), Repurchase Agreements (31.2%), and U.S. Treasury securities (25.2%); 95% of the repurchase agreements are backed by U.S. Treasuries and U.S. Agencies.

Pursuant to its investment policy, The Conservancy's investments cannot have more than 10% of their assets at market value in securities of any one issuer, be they short-term or long-term, other than the U.S. Government and its Agencies. At June 30, 2013, the single largest non-U.S. Government issuer exposure was 6.8% of the Capital and Endowment Fund investments. This issue is in the form of a global commingled equity fund.

# **The Nature Conservancy**

## **Notes to Consolidated Financial Statements**

### **June 30, 2013**

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#### **Investments**

Investments are carried at estimated fair market value and reported in three distinct categories:

- *Capital fund* – funds held primarily for the future acquisition of conservation land, easements, and for funding other conservation projects.
- *Split interest arrangements* – donations that are held in trust by The Conservancy or third party trustees, representing beneficial interests in trusts.
- *Endowment fund* – funds held as long-term capital to generate income for The Conservancy's operations.

#### *Endowment Investment and Spending Policies*

The Conservancy's Endowment (Endowment) includes both donor-restricted endowment funds and funds designated by the Board of Directors (Board) to function as endowments. The amount of Endowment income provided each year for operations is established by the Finance Committee of the Board, through its adoption of an annual endowment spending rate and spending rate base. The spending rate for the year ended June 30, 2013 was 5.0% of the average fair market value of the 60 months of calendar years 2007 through 2011.

The Conservancy recognizes that significant risk must be assumed to achieve its stated long-term investment objectives. Therefore, asset allocations and ranges are necessarily diverse, and consider liquidity needs. The Conservancy has considered its ability to withstand short and intermediate term variability and concluded that the portfolio can tolerate some interim fluctuations in market values and rates of return in order to achieve its objectives. However, The Conservancy realizes that market performance varies and that the portfolio's investment objectives may not be achievable during short-term periods.

The Conservancy has chosen not to manage its underlying assets directly, but to utilize independent investment managers. To maintain prudent diversification and to manage risk, The Conservancy's portfolio is divided among 50 to 60 separate managers.

#### **Conservation Lands and Easements**

The Conservancy records land and land interests at cost if purchased or at fair value at the date of acquisition, if all or part of the land was received as a donation. Fair value is generally determined by appraisal at the time of acquisition and is not subsequently adjusted. Upon sale or gift, the book value of the land or land interest is reported as a program expense and the related proceeds, if any, are reported as revenue in the consolidated statement of activities.

Conservation land is real property with significant ecological value. These properties are either managed in an effort to protect the natural biological diversity of the property, or transferred to other organizations who will manage the lands in a similar fashion.

Conservation easements are comprised of listed rights and/or restrictions over the owned property that are conveyed by a property owner to The Conservancy, almost always in perpetuity, in order to protect the owned property as a significant natural area, as defined in federal tax regulations. These intangible assets may be sold or transferred to others so long as the assignee agrees to carry out, in



# **The Nature Conservancy**

## **Notes to Consolidated Financial Statements**

### **June 30, 2013**

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perpetuity, the conservation purposes intended by the original grantor. Conservation easements, by their very nature, do not generate material amounts of cash inflow annually.

#### **Bonds and Notes Payable**

The Conservancy uses debt, both fixed and variable, primarily to finance the acquisition of conservation lands and easements. Debt is reported at cost.

In order to partially insulate itself from the variable nature of the interest rates on its outstanding debt, The Conservancy has three interest rate swap agreements. The Conservancy pays a fixed rate of 4.373% on \$95,375,000 in return for receipt of variable rate interest in the amount of 3-month LIBOR and pays a fixed rate of 2.962% on \$190,000,000 in return for receipt of variable rate interest in the amount of 67% of 3-month LIBOR. The Conservancy pays a fixed rate of 3.56% on \$25,053,000 in return for receipt of variable rate interest in the amount of 67% of 1-month LIBOR. Maturities of the swap agreements range from 2027 to 2033 and the counterparty to these swaps has the option to terminate at their discretion. The interest rate swap agreements are reflected in the accompanying statement of position as accounts payable and accrued liabilities.

Due to the nature of certain variable rate bond agreements, The Conservancy may receive notice of an optional tender on its variable-rate bonds, in which case The Conservancy would have an obligation to purchase the bonds tendered if unable to secure alternate financing at that time. The Conservancy entered into a standby liquidity support agreement with a financial institution to support the original principal amount of \$100,000,000 of the variable rate demand obligations. Under this agreement, the financial institution agreed to supply additional liquidity to The Conservancy up to that amount, with which The Conservancy can purchase the bonds if The Conservancy cannot remarket the bonds. In the event of a draw on the \$100,000,000 liquidity support line, the due date would be three years from the earlier of the date of the draw or September 13, 2015.

Interest expense incurred on total notes payable for 2013 was \$18,945,000.

#### **Split Interest Arrangements**

The Conservancy enters into split interest arrangements whereby donations are held in trust by The Conservancy or third party trustees and invested. Income earned on the invested funds is payable to the donor or the donor's designee for a specified period of time or until the donor's death, after which time The Conservancy may use the investments for operations or a restricted use specified by the donor. The donated trust asset investments are recorded at current fair value or at an estimated fair value based on the latest available information.

The Conservancy utilizes an IRS-approved annuity table to actuarially calculate the liability associated with the estimated donor payments under these arrangements. The Conservancy determines the discount rate to be used in the month the split interest arrangements are entered into with the donor and these rates have ranged from 1% to 9%. The present value of the actuarially determined liability resulting from these gifts is recorded at the date of gift and adjusted annually thereafter.

# The Nature Conservancy

## Notes to Consolidated Financial Statements

### June 30, 2013

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#### Net Assets

The Conservancy's net assets are reported in the following three classes:

- *Unrestricted net assets* – Revenues derived from dues, unrestricted contributions, government grants and contracts, investment income (other than the temporarily restricted portion of true endowment investment income), and other inflows of assets whose use by The Conservancy is not limited by donor-imposed restrictions. Certain unrestricted net assets have been designated by the Board of Directors to be maintained as land, easements, other conservation project funds, and quasi endowment funds.
- *Temporarily restricted net assets* – Contributions and other inflows of assets whose use by The Conservancy is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of The Conservancy, such as usage for specific programs, including certain overhead and indirect costs, or for spending from true endowment investment income.

When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and are reported on the consolidated statements of activities as net assets released from restrictions.

- *Permanently restricted net assets* – Contributions and other inflows of assets whose use by The Conservancy is limited by donor-imposed stipulations that the principal must be maintained permanently by The Conservancy. The total amount of permanently restricted net assets on the consolidated statements of financial position includes the donor-restricted endowment funds as well as amounts contributed to create a permanent capital fund. This revolving fund is used to finance capital projects and donations to this fund are to be maintained in perpetuity for only this purpose.

#### Classification of endowment net assets

The Board of Directors of The Conservancy (Board) has approved management's interpretation of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as enacted by the Council of the District of Columbia. UPMIFA requires the preservation of the fair value of the original gifts as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary.

The Endowment includes both donor-restricted endowment funds and funds designated by the Board to function as endowments. The Conservancy classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, and (b) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by The Conservancy. The Conservancy considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the endowment fund;
- The purposes of the institution and the endowment fund;
- General economic conditions;

# **The Nature Conservancy**

## **Notes to Consolidated Financial Statements**

### **June 30, 2013**

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- The possible effect of inflation or deflation;
- The expected total return from income and appreciation of investments;
- Other resources of the institution; and
- The investment policy of the institution.

#### *Endowments with Eroded Corpus*

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or The Conservancy requires to be retained as principal in perpetuity. Deficiencies of this nature that are reported in unrestricted net assets were \$4,380,000 as of June 30, 2013. These deficits resulted from unfavorable market fluctuations that occurred shortly after the investment of newly established endowments and authorized appropriation that was deemed prudent.

#### **4. CONSOLIDATED STATEMENT OF ACTIVITIES**

##### **Contributions**

Unconditional donor promises to give cash and other assets are reported at fair value at the date that there is sufficient verifiable evidence documenting that a promise was made by the donor and received by The Conservancy. The promises are reported as either temporarily or permanently restricted support if received with donor stipulations that sufficiently limit the use of the donated assets.

The Conservancy recognizes contributed professional services from third parties and contributed goods and trade lands as revenue and as expense or assets, at the fair value of those services or goods when received. Trade lands are real property with minimal ecological value. These properties are sold to provide funds for The Conservancy to carry out its conservation work. During 2013 contributed goods and services totaled \$28,244,000 and contributed trade lands totaled \$2,080,000.

##### **Government Grants and Contracts**

Government grants and contracts are considered to be exchange transactions, the majority of which are cost-reimbursable grants. Revenue, including approved indirect cost recovery, is recognized when allowable costs have been incurred. The Conservancy's costs incurred under its government grants and contracts are subject to audit by government agencies. Management believes that disallowance of costs, if any, would not be material to the consolidated financial position or consolidated changes in net assets of The Conservancy.

##### **Program expense allocation**

Operating expenses are allocated to program and support categories based on separate cost center types as defined below. Conservation land and easements that are acquired by The Conservancy, but not sold or donated, are reflected as an increase in conservation land and easements on the consolidated statements of financial position and are excluded from the program expense categories on the consolidated statements of activities.

# The Nature Conservancy

## Notes to Consolidated Financial Statements

### June 30, 2013

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The Conservancy accounts for its program expenditures in the following categories:

- *Conservation Activities and Actions* – Expenditures related to the broad spectrum of activities and actions critical to advancing The Conservancy’s mission. Expenditures related to understanding, monitoring, maintaining, restoring, and managing natural areas owned by The Conservancy and others are included, as well as expenditures for developing and enhancing The Conservancy’s ability to gather and share ecological information and to assess and evaluate threats to natural systems. In addition, this area includes expenditures to mitigate, prevent, or slow the effects of these threats, including investments in the institutional development of domestic and international conservation organizations. Expenditures related to improving public land management and supporting the development of sound global policies, including participating in conferences and events that help establish a common vision for conservation worldwide are included, as well as expenditures associated with community outreach and education of key stakeholders and land users in areas where Conservancy conservation programs reside.
- *General and Administration* – Expenditures related to building and maintaining an efficient business infrastructure, including those related to corporate governance, to support and advance the programmatic conservation objectives of The Conservancy.
- *General Fund-Raising* – Expenditures related to fund-raising strategies that provide the revenue stream for both operations and capital needs to further the accomplishment of The Conservancy’s mission and objectives.
- *Membership Development* – Expenditures related to the acquisition and retention of The Conservancy’s members primarily through the use of a direct-mail program.

## 5. COMMITMENTS AND CONTINGENCIES

### *Litigation*

The Conservancy is a party to various litigations arising out of the normal conduct of its operations. In the opinion of The Conservancy’s management, the ultimate resolution of these matters will not materially affect the financial position, changes in net assets, or cash flows of The Conservancy.

### *Leases*

The Conservancy has entered into non-cancelable operating leases for office space, which expire at various dates through 2025. Certain of these leases contain rent escalation clauses, usually based on the consumer price index.

### *Land acquisitions and other commitments*

The Conservancy has entered into contracts for the purchase of land and other purchase commitments that have not closed as of June 30, 2013, in the amount of \$24,229,000, of which \$270,000 is reflected in the accompanying statement of position as accounts payable and accrued liabilities.

The Conservancy has remaining funding commitments to private equity, real estate, and hedge fund investment managers of \$100,956,000 at June 30, 2013.



**The Nature Conservancy**  
**Notes to Consolidated Financial Statements**  
**June 30, 2013**

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**6. RETIREMENT PLANS**

The Conservancy's employees are eligible after one month of service to participate in The Nature Conservancy Savings and Retirement Plan (the Plan), in which employees can make voluntary, tax-deferred contributions within specified limits. The Plan was established under the provisions of Internal Revenue Code Section 401(k) and has received a favorable determination as to its tax status from the Internal Revenue Service. Certain employees are also eligible to participate in a non-qualified deferred compensation plan created pursuant to Internal Revenue Code Section 457(b). The Conservancy's contributions to the plans were \$13,238,000 for the year ended June 30, 2013.

**7. INCOME TAXES**

The Conservancy has been granted an exemption from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has classified The Conservancy as other than a private foundation. The Conservancy pays a nominal amount of tax relating to several unrelated business income activities, primarily rental income from debt-financed property. The Conservancy takes no tax positions that it considers to be uncertain.

**8. SUBSEQUENT EVENTS**

All subsequent events were evaluated through October 17, 2013, which is the date the financial statements were issued.

**The Nature Conservancy**  
**Notes to Consolidated Financial Statements**  
**June 30, 2013**

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**FOOTNOTE SCHEDULES**

The following schedules represent required disclosures of more detailed information regarding certain balances and amounts contained in the Consolidated Statements of Financial Position and Activities. These are an integral part of the footnotes to the Consolidated Statements.

**The Nature Conservancy**  
**Notes to Consolidated Financial Statements**  
**June 30, 2013**

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**9. Pledges receivable**

As of June 30, 2013 unconditional promises to give were as follows:

*(In thousands)*

Amounts due in	
Less than one year	\$ 117,869
One to five years	65,037
More than five years	5,190
Subtotal	<u>188,096</u>
Less fair value adjustments:	
Discount of 3.25% to present value	4,514
Allowance for doubtful accounts	5,500
	<u>\$ 178,082</u>

**10. Deposits on land and other assets**

*Deposits on land and other assets* consisted of the following at June 30, 2013:

*(In thousands)*

Deposits on land	\$ 1,022
Trade lands	10,547
Other receivables	1,460
Prepaid expenses	11,429
Notes receivable	2,693
Other assets	4,124
Total	<u>\$ 31,275</u>

**11. Property and equipment**

*Property and equipment* consisted of the following at June 30, 2013:

*(In thousands)*

Land	\$ 6,960
Buildings and improvements	119,150
Construction in progress	13,721
Computer equipment and software	11,806
Furniture, fixtures, and other	14,348
	<u>165,985</u>
Accumulated depreciation and amortization	<u>(60,668)</u>
Total	<u>\$ 105,317</u>

Depreciation and amortization expense was \$8,170,000 during the year ended June 30, 2013. Of the total assets listed above, \$12,271,000 was fully depreciated at June 30, 2013.

# The Nature Conservancy

## Notes to Consolidated Financial Statements

### June 30, 2013

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#### 12. Bonds and notes payable

*(In thousands)*

Unsecured Colorado Educational and Cultural Facilities Authority Revenue Bonds, Tax Exempt, Series 2002A issued in the original principal amount of \$25,053,000 to refund the Industrial Development Authority of Arlington County (IDA) Tax Exempt Revenue Bonds Series 1997A and portions of the IDA Revenue Bonds Taxable Series 1997B; variable interest rate pursuant to rate swap, 0.08% as of June 30, 2013, due July, 2024. \$ 14,252

Unsecured Colorado Educational and Cultural Facilities Authority Revenue Refunding Bonds, Tax Exempt, Series 2012 issued in the original principal amount of \$144,435,000, with a variable interest rate reset weekly, 0.06% as of June 30, 2013, due July, 2033. 140,480

Unsecured Taxable Revenue Bonds Series 2009 in the aggregate principal amount of \$100,000,000 issued July 1, 2009 to refund the Extendible Floating Rate Notes, Taxable Revenue Bonds Series EXL5 on October 5, 2009; fixed rate of 6.30% due July, 2019. 100,000

New York State Environmental Facilities Corporation private bonds issued in the aggregate amount of \$50,000,000 with a fixed interest rate of 3.90%, due June, 2024. 47,978

Loans and mortgages, some of which are collateralized by the land, and payable in monthly installments, including interest ranging from 0% to 6.0%; final payments are due at various dates through 2033. 43,450

Conservation Notes, unsecured notes payable in various amounts with interest ranging from 0.75% to 2.0%, due at various dates through 2018. 24,900

Other notes payable without interest due on demand 5,286  
Total \$ 376,346

The fair value of long-term debt, including current maturities, is estimated based on current market rates offered to or by The Conservancy for similar instruments. The fair value of the Unsecured Taxable Revenue Bonds Series 2009 is \$120,474,000 based on market prices at June 30, 2013 and would be considered a Level 1 investment if carried at fair value. Based on a blended borrowing rate of 4.27% as of June 30, 2013, the fair value of the remaining long-term debt is approximately \$273,942,000 and would be considered a Level 2 investment if carried at fair value.



**The Nature Conservancy**  
**Notes to Consolidated Financial Statements**  
**June 30, 2013**

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The following schedule of amounts due is based on the maturity dates per the debt agreements:  
*(In thousands)*

2014	\$	108,163
2015		51,531
2016		50,064
2017		19,636
2018		12,869
Thereafter		134,083
Total	\$	<u>376,346</u>

**13. Net assets**

*Temporarily restricted net assets* are available for the following purposes:

*(In thousands)*

Land acquisition and other conservation projects	\$	224,259
Time restricted for periods after June 30		185,477
Time and purpose restricted for periods after June 30		137,219
True endowment gains subject to future Board of Director's appropriation		87,961
Total	\$	<u>634,916</u>

Permanently restricted net assets are restricted in perpetuity; the income derived from these investments is expendable to support the operations of The Conservancy. The total amount of permanently restricted net assets on the consolidated statement of financial position includes the donor-restricted endowment funds of \$155,549,000 displayed in the tables below, as well as other amounts such as those contributed to create a permanent capital fund. This fund, the land preservation fund, is used to finance capital projects and is to be maintained in perpetuity for only this purpose. Permanently restricted net assets primarily in the land preservation fund were \$158,000,000 as of June 30, 2013.

*Endowment funds are categorized in the following net asset classes as of June 30, 2013:*

*(In thousands)*

	<b>Unrestricted</b>	<b>Temporarily Restricted</b>	<b>Permanently Restricted</b>	<b>Total</b>
Donor-restricted endowment funds	\$ (4,380)	\$ 87,961	\$ 155,549	\$ 239,130
Board-designated endowment funds	754,052	-	-	754,052
Total endowment funds	<u>\$ 749,672</u>	<u>\$ 87,961</u>	<u>\$ 155,549</u>	<u>\$ 993,182</u>

**The Nature Conservancy**  
**Notes to Consolidated Financial Statements**  
**June 30, 2013**

*Changes in endowment funds by net asset classification* for the year ended June 30, 2013 are summarized as follows:

*(In thousands)*

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	\$ 719,041	\$ 81,052	\$ 150,878	\$ 950,971
Investment returns	58,656	18,252	-	76,908
Contributions and other revenue	1,365	416	7,805	9,586
Interfund transfers	9,443	1,609	(3,404)	7,648
Appropriation of assets for expenditure	(52,201)	-	-	(52,201)
Net assets released from restrictions	13,368	(13,368)	-	-
Total endowment funds	<u>749,672</u>	<u>87,961</u>	<u>155,279</u>	<u>992,912</u>
Reclassification of net assets	-	-	270	270
Total endowment funds	<u>\$ 749,672</u>	<u>\$ 87,961</u>	<u>\$ 155,549</u>	<u>\$ 993,182</u>

**14. Assets and liabilities carried at fair value**

*Assets and liabilities carried at fair value* are classified in the fair value hierarchy based on the lowest level of input that is significant to the valuation.

Fair value for Level 1 is based upon quoted prices in active markets for identical assets and liabilities. Market price data is generally obtained from exchange or dealer markets.

Fair value for Level 2 is based on quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and on model-based valuation techniques, for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets. Inputs are obtained from various sources including market participants, dealers, and brokers.

Fair value for Level 3 is based on valuation techniques that use significant inputs that are unobservable as they trade infrequently or not at all.

The Conservancy uses the practical expedient for some of its investments, which permits the use of Net Asset Value (NAV) without adjustment under certain circumstances.

In order to partially insulate itself from the variable nature of the interest rates on its outstanding debt, The Conservancy has three interest rate swap agreements that fix the rates on several variable rate bonds. Interest rate swaps are valued using both observable and unobservable inputs, such as quotations received from the counterparty, dealers or brokers, whenever available and considered reliable. In instances where models are used, the value of the interest rate swap depends upon the contractual terms of, and specific risks inherent in, the instrument as well as the availability and reliability of observable inputs. Such inputs include market prices for reference securities, yield curves, credit curves, measures of volatility, prepayment rates, assumptions for nonperformance risk, and correlations of such inputs. The Conservancy's interest rate swap arrangements have inputs which can generally be corroborated by market data and are therefore classified within Level 2.

# The Nature Conservancy

## Notes to Consolidated Financial Statements

### June 30, 2013

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*Fair value of interest rate swaps at June 30, 2013:*

*(In thousands)*

**Interest rate contracts**

Statement of Financial Position Location:

Accounts payable and accrued liabilities	\$ (41,521)
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Change in fair value in Statement of Activities:

Other income	\$ (19,647)
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Split interest agreements where The Conservancy is not the trustee are valued at the present value of the future distributions expected to be received over the term of the agreement. There is no market for these agreements, and they are therefore classified within Level 3.

**The Nature Conservancy**  
**Notes to Consolidated Financial Statements**  
**June 30, 2013**

*Assets and liabilities categorized by input level:*

*(In thousands)*

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Investments:				
Short-term investments	\$ 324	\$ 7,367	\$ -	\$ 7,691
Repurchase agreements	-	2,379	-	2,379
Fixed income:				
U.S. treasuries	67,389	-	-	67,389
Asset-backed securities	-	5,961	-	5,961
Commercial paper	-	-	-	-
Corporate debt	-	420,137	-	420,137
Mortgage-backed securities	-	14,742	-	14,742
U.S. agency bonds	-	55,834	-	55,834
Common trust fund	-	-	-	-
Convertible securities	-	2,542	-	2,542
Public equity:				
Consumer discretionary	16,679	-	-	16,679
Consumer staples	11,984	-	-	11,984
Energy	26,511	-	-	26,511
Financial services	47,174	-	-	47,174
Health care	33,743	-	-	33,743
Industrials	74,535	-	-	74,535
Information technology	30,856	-	-	30,856
Materials	12,423	-	-	12,423
Telecommunications	5,811	-	-	5,811
Utilities	9,379	-	-	9,379
Other industries	128	-	-	128
Commingled equity funds	-	-	290,852	290,852
Mutual funds	54,477	-	-	54,477
Closed end mutual funds	44,226	-	-	44,226
Hedge funds	-	-	180,090	180,090
Private equity	-	-	191,310	191,310
Private real estate	-	-	30,536	30,536
Split interests, trustee	125,575	108,365	18,246	252,186
Split interests, non-trustee	-	-	36,788	36,788
Total investments at fair value	<u>561,214</u>	<u>617,327</u>	<u>747,822</u>	<u>1,926,363</u>
Collateral received under securities lending agreement	\$ 49,169	\$ -	\$ -	\$ 49,169
Pledges receivable	-	-	178,082	178,082
Total assets measured at fair value	<u>\$ 610,383</u>	<u>\$ 617,327</u>	<u>\$ 925,904</u>	<u>\$ 2,153,614</u>
Interest rate swaps liability	\$ -	\$ 41,521	\$ -	\$ 41,521
Payable under securities lending agreement	49,169	-	-	49,169
Total liabilities measured at fair value	<u>\$ 49,169</u>	<u>\$ 41,521</u>	<u>\$ -</u>	<u>\$ 90,690</u>

# The Nature Conservancy

## Notes to Consolidated Financial Statements

### June 30, 2013

Investments included in Level 3 primarily consist of The Conservancy's ownership in alternative investments (principally limited partnership interests in hedge and private equity funds) as well as public equity investments held within private arrangements. The value of certain alternative investments represents the ownership interest in the NAV of the respective partnership. Approximately 67% of Level 3 investments held by the partnerships consist of marketable securities and 33% are securities that do not have readily determinable fair values. The fair values of the securities held by limited partnerships that do not have readily determinable fair values are determined by the general partner and are based on appraisals, or other estimates that require varying degrees of judgment. If no public market exists for the investment securities, the fair value is determined by the general partner taking into consideration, among other things, the cost of the securities, prices of recent significant placements of securities of the same issuer, and subsequent developments concerning the companies to which the securities relate. The Conservancy has performed significant due diligence around these investments to ensure NAV is an appropriate measure of fair value.

*Investments valued using NAV as of June 30, 2013:*

<i>(In thousands)</i>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Global equity funds	\$ 154,722	\$ -	Monthly, quarterly	10 business days, 30 days
International equity funds	136,130	-	Monthly	6 business days, on 15th of prior month
Bond funds	49,869	-	Daily	Daily
Hedge funds	180,090	29,999	Monthly, quarterly, rolling 2, 3 & 4 years	45 - 90 days, 3-4 months
Private equity funds	189,781	42,877	N/A	N/A
Real estate funds	30,536	28,080	N/A	N/A
Total	<u>\$ 741,128</u>	<u>\$ 100,956</u>		

*Rollforward of Level 3 financial instruments:*

<i>(In thousands)</i>	<u>Fair value as of June 30, 2012</u>	<u>Realized gains (losses)</u>	<u>Unrealized gains (losses)</u>	<u>Purchases</u>	<u>Sales</u>	<u>Fair value as of June 30, 2013</u>
Commingled equity funds	\$ 243,114	\$ 3,017	\$ 31,465	\$ 25,000	\$ (11,744)	\$ 290,852
Hedge funds	184,006	(3,421)	15,254	25,021	(40,770)	180,090
Private equity	188,442	23,944	(4,981)	19,650	(35,745)	191,310
Real estate	24,788	637	3,061	9,566	(7,516)	30,536
Split interest arrangements	54,046	(115)	(446)	2,059	(510)	55,034
Total	<u>694,396</u>	<u>24,062</u>	<u>44,353</u>	<u>81,296</u>	<u>(96,285)</u>	<u>747,822</u>
Pledges receivable	<u>176,851</u>	<u>-</u>	<u>1,231</u>	<u>-</u>	<u>-</u>	<u>178,082</u>
Total investments and pledges	<u>\$ 871,247</u>	<u>\$ 24,062</u>	<u>\$ 45,584</u>	<u>\$ 81,296</u>	<u>\$ (96,285)</u>	<u>\$ 925,904</u>

# The Nature Conservancy

## Notes to Consolidated Financial Statements

### June 30, 2013

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Of the net realized and unrealized gains of \$69,646,000 in the table above, \$68,416,000 are reflected in the accompanying statement of activities as investment gains. The remaining amounts include a net \$1,230,000 increase in pledges, of which a \$1,730,000 increase is reflected in the accompanying statement of activities as dues and contributions and a \$500,000 decrease is reflected as conservation activities and actions program expense.

*Investment gains* consisted of the following for the year ended June 30, 2013:

*(In thousands)*

Dividends and interest income	\$ 28,940
Realized and unrealized gains (net of expenses of \$11,243)	83,261
Change in value of split interest arrangements	4,524
Investment gains	<u>\$ 116,725</u>

#### 15. Leases

The following is a schedule of future minimum lease payments for all operating leases as of June 30, 2013:

*(in thousands)*

2014	\$ 5,965
2015	4,873
2016	3,798
2017	2,585
2018	1,962
Thereafter	3,504
Total minimum lease payments	<u>\$ 22,687</u>

Rent expense was \$12,139,000 for the year ended June 30, 2013.



**The Nature Conservancy  
Supplemental Schedules  
For the years ended June 30, 2013 and 2012**

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**SUPPLEMENTAL SCHEDULES**

**Following are supplemental schedules:**

**Consolidated Statements of Financial Position as of June 30, 2013 (with comparative totals as of June 30, 2012)**

**Summarized Consolidated Statements of Activities for the year ended June 30, 2013 (with comparative totals for the year ended June 30, 2012)**

**Schedule of Functional Expenses as reported in the Consolidated Statement of Activities for the year ended June 30, 2013 by natural account classification (with comparative totals for the year ended June 30, 2012).**

**While these schedules are not required under Generally Accepted Accounting Principles, they provide useful additional detail to help the user of these financial statements understand how funds are spent, as well as providing prior year comparisons.**

**The Nature Conservancy**  
**Supplemental Schedule - Consolidated Statements of Financial Position**  
**As of June 30, 2013 and 2012**

<i>(Amounts in thousands)</i>	<b>2013</b>	<b>2012</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 107,718	\$ 39,048
Restricted cash	29,620	34,001
Government grants and contracts receivable	24,542	27,927
Pledges receivable, net	178,082	176,851
Collateral received under securities lending agreement	49,169	41,972
Deposits on land and other assets	31,275	31,981
Property and equipment, net of accumulated depreciation and amortization	105,317	105,541
Investments - Capital fund	644,254	628,666
Investments - Split interest arrangements	286,263	272,493
Investments - Endowment fund	995,846	950,230
Conservation lands	1,865,034	1,923,426
Conservation easements	1,866,197	1,789,779
Total assets	<u>\$ 6,183,317</u>	<u>\$ 6,021,915</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	\$ 100,801	\$ 120,587
Payable under securities lending agreement	49,169	41,972
Deferred revenue and refundable advances	92,076	92,962
Bonds and notes payable	376,346	389,040
Split interest arrangements	143,874	140,814
Total liabilities	<u>762,266</u>	<u>785,375</u>
<b>Net assets</b>		
Unrestricted		
Undesignated	(48,284)	(42,528)
Board-designated		
Land, easements, and project funds	3,764,115	3,658,400
Quasi endowment and similar funds	754,171	723,540
	<u>4,470,002</u>	<u>4,339,412</u>
Temporarily restricted	634,916	588,550
Permanently restricted	316,133	308,578
Total net assets	<u>5,421,051</u>	<u>5,236,540</u>
Total liabilities and net assets	<u>\$ 6,183,317</u>	<u>\$ 6,021,915</u>

**The Nature Conservancy**  
**Supplemental Schedule - Summarized Consolidated Statements of**  
**Activities**  
**For the years ended June 30, 2013 and 2012**

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<i>(Amounts in thousands)</i>	<b>2013</b>	<b>2012</b>
<b>Support and revenues</b>		
Dues and contributions	\$ 439,052	\$ 521,865
Land and easements contributed for conservation	73,386	95,205
Government grants and contracts	120,717	158,004
Investment income	116,725	(37,072)
Sales of conservation land and easements to governments and others	108,628	105,740
Other	<u>90,663</u>	<u>27,392</u>
Total support and revenues	949,171	871,134
<b>Expenses</b>		
Program expenses	560,201	634,904
General and administration	115,448	110,674
Fund-raising		
General fund-raising	66,910	63,690
Membership development	<u>22,101</u>	<u>21,319</u>
Total expenses	764,660	830,587
Increase in net assets	184,511	40,547
Net assets at beginning of year	<u>5,236,540</u>	<u>5,195,993</u>
Net assets at end of year	<u><u>\$ 5,421,051</u></u>	<u><u>\$ 5,236,540</u></u>

**The Nature Conservancy**  
**Supplemental Schedule - Summarized Consolidated Statements of Activities**  
**For the years ended June 30, 2013 and 2012**

*(Amounts in thousands)*

	Program expenses	Support services expenses				Totals	
	Conservation activities and actions	General and administration	Fund-raising General fund-raising	Membership development	Total Support services expenses	2013 Total expenses	2012 Total expenses
Personnel	\$ 173,712	\$ 69,990	\$ 51,132	\$ 3,547	\$ 124,669	\$ 298,381	\$ 285,257
Contract, professional fees	61,470	9,326	3,259	5,278	17,863	79,333	77,776
Grants and allocations	44,713	127	33	-	160	44,873	74,426
Supplies	8,167	3,608	695	809	5,112	13,279	13,691
Telecommunications	2,347	1,551	390	17	1,958	4,305	5,257
Postage and mailing service	1,290	356	394	6,956	7,706	8,996	9,481
Occupancy	2,223	9,607	309	-	9,916	12,139	11,475
Equipment rental and maintenance	4,497	1,262	207	-	1,469	5,966	6,429
Printing and publication	3,300	233	816	4,847	5,896	9,196	9,116
Travel	14,897	3,001	2,744	205	5,950	20,847	21,360
Conferences and meetings	7,102	1,843	1,303	29	3,175	10,277	10,043
Interest	18,999	5	-	-	5	19,004	19,194
Depreciation and amortization	5,930	1,785	455	-	2,240	8,170	7,243
Equipment	2,508	112	29	-	141	2,649	2,288
Taxes and licenses	1,120	669	83	12	764	1,884	1,855
Utilities, repairs, maintenance, and construction	4,444	2,045	411	-	2,456	6,900	9,561
Insurance	2,335	1,557	72	-	1,629	3,964	3,076
Real estate taxes	4,414	989	26	-	1,015	5,429	5,681
Closing costs	2,527	601	-	-	601	3,128	2,751
Contributed goods and services non-cash expense	18,138	5,229	4,487	390	10,106	28,244	84,032
All other	14,757	1,552	65	11	1,628	16,385	4,526
Subtotal	398,890	115,448	66,910	22,101	204,459	603,349	664,518
Book value of conservation land and easements sold or donated to government and others	161,311	-	-	-	-	161,311	166,069
Total	<u>\$ 560,201</u>	<u>\$ 115,448</u>	<u>\$ 66,910</u>	<u>\$ 22,101</u>	<u>\$ 204,459</u>	<u>\$ 764,660</u>	<u>\$ 830,587</u>

**Schedule of Expenditures of Federal Awards & Non-Federal Awards**  
**Notes to Schedule of Federal Awards & Non-Federal Awards**  
**And Reports under OMB Circular A-133**

THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

RESEARCH AND DEVELOPMENT CLUSTER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 RESEARCH AND DEVELOPMENT EXPENDITURES
<b>Direct Awards</b>				
15.650	R&D RESEARCH GRANTS (GENERIC)	DIRECT	F09AP00015	(69)
<b>15.650 R&amp;D Total</b>				<b>(69)</b>
<b>Direct Awards Total</b>				<b>(69)</b>
<b>Federal Pass-Through</b>				
11.417	R&D SEA GRANT SUPPORT	MA, CLARK UNIVERSITY	25125	3,920
<b>11.417 R&amp;D Total</b>				<b>3,920</b>
11.431	R&D CLIMATE AND ATMOSPHERIC RESEARCH	MI, THE REGENTS OF THE UNIVERSITY OF MICHIGAN	3002481693	6,127
<b>11.431 R&amp;D Total</b>				<b>6,127</b>
47.050	R&D GEOSCIENCES	RI, BROWN UNIVERSITY	00000521	12,926
<b>47.050 R&amp;D Total</b>				<b>12,926</b>
47.070	R&D OFFICE OF CYBERINFRASTRUCTURE	IN, UNIVERSITY OF NOTRE DAME	201722	60,918
<b>47.070 R&amp;D Total</b>				<b>60,918</b>
<b>Pass Through Total</b>				<b>83,891</b>
<b>Total Research and Development Cluster</b>				<b>83,822</b>
<b>TOTAL RESEARCH AND DEVELOPMENT CLUSTER</b>				
CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
10.025	PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	DIRECT	11-8100-1607-CA	(15)
10.025	PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	DIRECT	11-8225-0673-CA	23,561
10.025	PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	DIRECT	12-8100-1655-CA	241,139
10.025	PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	DIRECT	13-8100-1607-CA	6,422
<b>10.025 Total</b>				<b>271,107</b>
10.072	WETLANDS RESERVE PROGRAM	DIRECT	65-1535-10-01	(113)
10.072	WETLANDS RESERVE PROGRAM	DIRECT	65-52KY-10-078	(405)
10.072	WETLANDS RESERVE PROGRAM	DIRECT	65-7103-11-1213	150,954
10.072	WETLANDS RESERVE PROGRAM	DIRECT	65-7103-12-1267	56,147
10.072	WETLANDS RESERVE PROGRAM	DIRECT	66-0211-10012	15,068
10.072	WETLANDS RESERVE PROGRAM	DIRECT	66-0436-(0)0-129	82,567
10.072	WETLANDS RESERVE PROGRAM	DIRECT	66-0436-0-105	82,030
10.072	WETLANDS RESERVE PROGRAM	DIRECT	6604360900W8F	35,251
10.072	WETLANDS RESERVE PROGRAM	DIRECT	6604360900W8H	22,802
10.072	WETLANDS RESERVE PROGRAM	DIRECT	66-0546-4-014	5,981

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
10.072	WETLANDS RESERVE PROGRAM	DIRECT	66-0546-7-065	(\$3,602)
10.072	WETLANDS RESERVE PROGRAM	DIRECT	66-1644-5-1	(2,999)
10.072	WETLANDS RESERVE PROGRAM	DIRECT	66-2C31-5-02553	3,308
10.072	WETLANDS RESERVE PROGRAM	DIRECT	66-4101-09-52	(546)
10.072	WETLANDS RESERVE PROGRAM	DIRECT	66-4101-3-1	397
10.072	WETLANDS RESERVE PROGRAM	DIRECT	6652KY0800MS4	126,426
10.072	WETLANDS RESERVE PROGRAM	DIRECT	6652KY11016TW	3,335
10.072	WETLANDS RESERVE PROGRAM	DIRECT	6652KY97005H9	110,505
10.072	WETLANDS RESERVE PROGRAM	DIRECT	66-5C-16-12-079	214,202
10.072	WETLANDS RESERVE PROGRAM	DIRECT	66-8D43-7-3	30,844
10.072	WETLANDS RESERVE PROGRAM	DIRECT	68-0436-1-144	34,133
10.072	WETLANDS RESERVE PROGRAM	DIRECT	68-0436-2-132	151,682
10.072	WETLANDS RESERVE PROGRAM	DIRECT	68-7103-12-732	40,000
10.072	WETLANDS RESERVE PROGRAM	DIRECT	NO ID#	6,039
10.072	WETLANDS RESERVE PROGRAM	DIRECT	WRP 66-9327-13-01	10,461
10.072	WETLANDS RESERVE PROGRAM	DIRECT	WRP#66642406009L6	4
10.072	WETLANDS RESERVE PROGRAM	NE, STATE OF NEBRASKA GAME AND PARKS COMMISSION	NO ID#	3,493
<b>10.072 Total</b>				<b>1,177,964</b>
10.303	INTEGRATED PROGRAMS	PA, THE PENNSYLVANIA STATE UNIVERSITY	4387-NCWV-USDA-8446	(2,250)
<b>10.303 Total</b>				<b>(2,250)</b>
10.652	FORESTRY RESEARCH	DIRECT	12-CA-11272131-042	15,000
<b>10.652 Total</b>				<b>15,000</b>
10.664	COOPERATIVE FORESTRY ASSISTANCE	NE, UNIVERSITY OF NEBRASKA	NO ID#	52,120
10.664	COOPERATIVE FORESTRY ASSISTANCE	DIRECT	10-CA-11132543-054	710,055
10.664	COOPERATIVE FORESTRY ASSISTANCE	DIRECT	10-DG-11420004-302	(161)
10.664	COOPERATIVE FORESTRY ASSISTANCE	DIRECT	11-CA-11132543-158	1,740,726
10.664	COOPERATIVE FORESTRY ASSISTANCE	DIRECT	11-DG-11420004-335	98,649
10.664	COOPERATIVE FORESTRY ASSISTANCE	DIRECT	11-DG-11420004-370	17,598
10.664	COOPERATIVE FORESTRY ASSISTANCE	DIRECT	12-DG-11083150-005	16,791
10.664	COOPERATIVE FORESTRY ASSISTANCE	DIRECT	12-DG-1142004-222	15,691
10.664	COOPERATIVE FORESTRY ASSISTANCE	DIRECT	2008-DG-11062752-025	63,947
10.664	COOPERATIVE FORESTRY ASSISTANCE	KY, DIVISION OF FORESTRY	PON2128 13000000031	23,569
10.664	COOPERATIVE FORESTRY ASSISTANCE	MA, DEPARTMENT OF CONSERVATION AND RECREATION	NO ID#	163,717
10.664	COOPERATIVE FORESTRY ASSISTANCE	VT, DEPARTMENT OF FORESTS, PARKS AND RECREATION	06130-TNC-13	28,828
10.664	COOPERATIVE FORESTRY ASSISTANCE	NH, DEPARTMENT OF RESOURCES AND ECONOMIC DEVELOPMENT	NO ID#	1,547
<b>10.664 Total</b>				<b>2,933,077</b>
10.665	SCHOOLS AND ROADS GRANTS TO STATES	DIRECT	11-DG-11100500-093	8,043
10.665	SCHOOLS AND ROADS GRANTS TO STATES	DIRECT	12-PA-11081209-001	79,565
<b>10.665 Total</b>				<b>87,608</b>

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
10.675	URBAN AND COMMUNITY FORESTRY PROGRAM	DIRECT	10-CS-11080400-008	\$19,185
<b>10.675 Total</b>				<b>19,185</b>
10.676	FOREST LEGACY PROGRAM	ID, DEPARTMENT OF LANDS	NO ID#	14,124
<b>10.676 Total</b>				<b>14,124</b>
10.678	DEPARTMENT OF AGRICULTURE FOREST SERVICE	DIRECT	09-CS-11080400-027	20,405
10.678	DEPARTMENT OF AGRICULTURE FOREST SERVICE	DIRECT	10-DG-11420004-082	100,142
10.678	DEPARTMENT OF AGRICULTURE FOREST SERVICE	DIRECT	10-DG-11420004-146	15,978
<b>10.678 Total</b>				<b>136,525</b>
10.679	COLLABORATIVE FOREST RESTORATION	DIRECT	10-DG-11030600-016	44,166
10.679	COLLABORATIVE FOREST RESTORATION	DIRECT	10-DG-11031000-028	120,821
<b>10.679 Total</b>				<b>164,987</b>
10.680	FOREST HEALTH PROTECTION	DIRECT	09-DG-11420004-351	22,371
10.680	FOREST HEALTH PROTECTION	DIRECT	10-CA-11041709-015	7,424
10.680	FOREST HEALTH PROTECTION	DIRECT	11-DG-11420004-229	6,901
10.680	FOREST HEALTH PROTECTION	DIRECT	12-CA-11132544-319	70,251
10.680	FOREST HEALTH PROTECTION	NV, UNIVERSITY OF NEVADA	USF 1106-02	4,329
10.680	FOREST HEALTH PROTECTION	NY, OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION	C002993	1,413
<b>10.680 Total</b>				<b>112,689</b>
10.682	NATIONAL FOREST FOUNDATION	DC, NATIONAL FOREST FOUNDATION	UE-001	279,297
10.682	NATIONAL FOREST FOUNDATION	DC, NATIONAL FOREST FOUNDATION	ZE-506	81,000
<b>10.682 Total</b>				<b>360,297</b>
10.683	NATIONAL FISH AND WILDLIFE FOUNDATION	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	1903.12.032022	76,534
10.683	NATIONAL FISH AND WILDLIFE FOUNDATION	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	0102.12.033976	17,273
10.683	NATIONAL FISH AND WILDLIFE FOUNDATION	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	0103.12.028878	3,373
10.683	NATIONAL FISH AND WILDLIFE FOUNDATION	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2011-001	2,253
10.683	NATIONAL FISH AND WILDLIFE FOUNDATION	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	1903.12.032445	54,352
10.683	NATIONAL FISH AND WILDLIFE FOUNDATION	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2009-0038-002	(102)
<b>10.683 Total</b>				<b>153,683</b>
10.684	INTERNATIONAL FORESTRY PROGRAMS	DIRECT	09-DG-11132762-183	(1,104)
10.684	INTERNATIONAL FORESTRY PROGRAMS	DIRECT	10-DG-11132762-165	121,706
10.684	INTERNATIONAL FORESTRY PROGRAMS	DIRECT	11-DG-11132762-196	101,992
<b>10.684 Total</b>				<b>222,594</b>

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
10.688	ARRA ARRA-WILDLIFE FIRE MANAGEMENT	DIRECT	10-PA-11084419-045	\$21,170
10.688	ARRA ARRA-WILDLIFE FIRE MANAGEMENT	DIRECT	10-PA-11094419-053	16,798
10.688	ARRA ARRA-WILDLIFE FIRE MANAGEMENT	DIRECT	10-PA-11094419-054	3,715
10.688	ARRA ARRA-WILDLIFE FIRE MANAGEMENT	DIRECT	10-SA-11060489-077	3,286,712
10.688	ARRA RECOVERY ACT OF 2009: WILDLAND FIRE MANAGEMENT	MA, DEPARTMENT OF CONSERVATION AND RECREATION	09-DG-11420004-604	(49)
<b>10.688 Total</b>				<b>3,328,346</b>
10.693	WATERSHED RESTORATION AND ENHANCEMENT AGREEMENT AUTHORITY	DC, NATIONAL FOREST FOUNDATION	LE-637	9,293
<b>10.693 Total</b>				<b>9,293</b>
10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	DIRECT	65-6215-11-4	52,194
10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	DIRECT	68-0211-11-054	58,597
10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	DIRECT	6814281212	18,982
10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	DIRECT	69-2B29-12-179	24,170
10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	DIRECT	69-3A75-12-194	7,911
10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	DIRECT	69-3A75-9-132	38,089
10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	DIRECT	69-3A75-9-159	489
10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	DIRECT	69-3A75-9-169	52,211
10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	DIRECT	69-5A12-11-327	35,372
10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	DIRECT	7433A-7-090DB	(7,443)
10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	DIRECT	745F48090TA	222
10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	TN, DUCKS UNLIMITED INC.	NO ID#	16,666
10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	VT, WENDELL FISHER	740546080G5	1,558
<b>10.912 Total</b>				<b>299,018</b>
10.913	FARM AND RANCH LANDS PROTECTION PROGRAM	DIRECT	68-8E49-1-35	1,367,500
10.913	FARM AND RANCH LANDS PROTECTION PROGRAM	DIRECT	73-0211-09-007	190,000
10.913	FARM AND RANCH LANDS PROTECTION PROGRAM	DIRECT	73-0325-11-006	366,000
10.913	FARM AND RANCH LANDS PROTECTION PROGRAM	DIRECT	65-1535-11-03	25,080
10.913	FARM AND RANCH LANDS PROTECTION PROGRAM	DIRECT	73-6526-10-686	137,500
<b>10.913 Total</b>				<b>2,086,080</b>
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	DIRECT	6814281108	2,215
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	DIRECT	7204360812H	33,037
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	DIRECT	720546070X8	22,893
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	DIRECT	7205466A512	1,195
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	DIRECT	7205466B225	14,976
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	DIRECT	721428070B6	51,128
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	DIRECT	72-1644-3-23	1,494
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	DIRECT	7216446A192	343
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	DIRECT	7216446A418	25,580

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	DIRECT	7245326B594	\$4,069
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	DIRECT	725D216A574	277
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	DIRECT	725F48081EY	192
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	DIRECT	726114082E7	2,400
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	DIRECT	726114082E8	2,370
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	NH, THE SOCIETY FOR THE PROTECTION OF NEW HAMPSHIRE	NO ID#	341
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	WA, WOLF HEAVEN INTERNATIONAL	720546090SN	2,922
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	WA, THURSTON COUNTY	720546080ZC	(1,571)
<b>10.914 Total</b>				<b>163,861</b>
10.920	GRASSLAND RESERVE PROGRAM	DIRECT	2003 0003	(15)
<b>10.920 Total</b>				<b>(15)</b>
10.922	WETLANDS RESERVE PROGRAM	DIRECT	65-4423-8-1823	707
<b>10.922 Total</b>				<b>707</b>
10. UNK	USFS INDIGENOUS MOVEMENT	DIRECT	NO ID#	26,081
<b>10. UNK Total</b>				<b>26,081</b>
10.03-CS-11081003-070	USFS OZARK ST. FRANCIS NF	DIRECT	03-CS-11081003-070	7,803
<b>10.03-CS-11081003-070 Total</b>				<b>7,803</b>
10.06-CS-11080500-002	LLP GCPEP USFS EST	DIRECT	06-CS-11080500-002	(3)
<b>10.06-CS-11080500-002 Total</b>				<b>(3)</b>
10.07-CS-11080821-001	USFS WARMS SPRINGS FIRE	DIRECT	07-CS-11080821-001	28,478
<b>10.07-CS-11080821-001 Total</b>				<b>28,478</b>
10.07-PA-11060203-010	USFS/RAC SYCAN WEIR REHA	DIRECT	07-PA-11060203-010	18,855
<b>10.07-PA-11060203-010 Total</b>				<b>18,855</b>
10.08-CS-11011800-002	USFS DPG RX FIRE 09	DIRECT	08-CS-11011800-002	(21)
<b>10.08-CS-11011800-002 Total</b>				<b>(21)</b>
10.08-CS-11051760-028	USFS BIRD MONITORING	DIRECT	08-CS-11051760-028	18,671
<b>10.08-CS-11051760-028 Total</b>				<b>18,671</b>
10.08-CS-11081000-005	USFS OZARK ST FRANCIS SPE	DIRECT	08-CS-11081000-005	1,165
<b>10.08-CS-11081000-005 Total</b>				<b>1,165</b>
10.08-PA-11081300-008	USFS-CLYMER PA	DIRECT	08-PA-11081300-008	573
<b>10.08-PA-11081300-008 Total</b>				<b>573</b>
10.09-CS-11030700-029	USFS KAIBAB FOREST ANLYSS	DIRECT	09-CS-11030700-029	748
<b>10.09-CS-11030700-029 Total</b>				<b>748</b>

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
10.09-CS-11091500-008 <b>10.09-CS-11091500-008 Total</b>	FS CCS MIDEWIN VOLUNTEERS	DIRECT	09-CS-11091500-008	\$43,476 <b>43,476</b>
10.10-CS-11020000-053 <b>10.10-CS-11020000-053 Total</b>	USFS CCS-PRESCRIBED FIRE	DIRECT	10-CS-11020000-053	109,713 <b>109,713</b>
10.10-CS-11041000-029 <b>10.10-CS-11041000-029 Total</b>	USFS CANYONLANDS STUDY	DIRECT	10-CS-11041000-029	10,991 <b>10,991</b>
10.10-CS-11080226-011 <b>10.10-CS-11080226-011 Total</b>	COOPERATIVE FORESTRY ASSISTANCE	DIRECT	10-CS-11080226-011	(536) <b>(536)</b>
10.10-CS-11080500-030 <b>10.10-CS-11080500-030 Total</b>	USFS NWFL COSTSHARE	DIRECT	10-CS-11080500-030	102,871 <b>102,871</b>
10.10-CS-11092100-018 <b>10.10-CS-11092100-018 Total</b>	USFS INV SPECIES TEAM	DIRECT	10-CS-11092100-018	28,194 <b>28,194</b>
10.10-PA-11080900-001 <b>10.10-PA-11080900-001 Total</b>	USFS OUACHITA NF	DIRECT	10-PA-11080900-001	29,991 <b>29,991</b>
10.10-PA-11091000-028 <b>10.10-PA-11091000-028 Total</b>	USFS CWPP HIAWATHA 10	DIRECT	10-PA-11091000-028	(115) <b>(115)</b>
10.11-CS-11021400-015 <b>10.11-CS-11021400-015 Total</b>	USFS/RAC RED CANYON CRM	DIRECT	11-CS-11021400-015	10,704 <b>10,704</b>
10.11-CS-11040700-051 <b>10.11-CS-11040700-051 Total</b>	USFS PINE VALLEY RAC	DIRECT	11-CS-11040700-051	72,013 <b>72,013</b>
10.11-CS-11061700-016 <b>10.11-CS-11061700-016 Total</b>	USFS TAPASH COORDINATOR	DIRECT	11-CS-11061700-016	19,675 <b>19,675</b>
10.11-CS-11080821-004 <b>10.11-CS-11080821-004 Total</b>	FS WARM SPRINGS II	DIRECT	11-CS-11080821-004	34,835 <b>34,835</b>
10.11-CS-11091000-042 <b>10.11-CS-11091000-042 Total</b>	USFS HIAWATHA RNA 11	DIRECT	11-CS-11091000-042	14,669 <b>14,669</b>
10.1211-E-OR-WF <b>10.1211-E-OR-WF Total</b>	FS/OWEB ECOTRUST WWRI	OR, ECOTRUST	1211-E-OR-WF	18,861 <b>18,861</b>
10.12-CS-11060120-021 <b>10.12-CS-11060120-021 Total</b>	FS C OR FOREST RESTOR	DIRECT	12-CS-11060120-021	20,654 <b>20,654</b>

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

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10.12-CS-11080100-001 <b>10.12-CS-11080100-001 Total</b>	FS SHARED POSITION	DIRECT	12-CS-11080100-001	\$28,980 <b>28,980</b>
10.12-CS-11091000-017 <b>10.12-CS-11091000-017 Total</b>	USFS HIAWATHA MASTER 12	DIRECT	12-CS-11091000-017	11,677 <b>11,677</b>
10.12-CS-11151000-004 <b>10.12-CS-11151000-004 Total</b>	USFS VCT FOREST LANDSCAPE	DIRECT	12-CS-11151000-004	8,000 <b>8,000</b>
10.12-CS-11242306-104 <b>10.12-CS-11242306-104 Total</b>	USFS CAROLINE LAKE	DIRECT	12-CS-11242306-104	20,287 <b>20,287</b>
10.12-PA-11081000-011 <b>10.12-PA-11081000-011 Total</b>	USFS OZARK NF RESTORATION	DIRECT	12-PA-11081000-011	7,749 <b>7,749</b>
10.12-PA-11091000-029 <b>10.12-PA-11091000-029 Total</b>	USFS HAZARDOUS FUELS PA	DIRECT	12-PA-11091000-029	2,276 <b>2,276</b>
10.12-PA-11091900-022 <b>10.12-PA-11091900-022 Total</b>	USFS HEMLOCK CONSERVATION	DIRECT	12-PA-11091900-022	38,501 <b>38,501</b>
10.12-PA-11132427-052 <b>10.12-PA-11132427-052 Total</b>	FS EWR FIELD GUIDE	DIRECT	12-PA-11132427-052	19,709 <b>19,709</b>
10.13-CS-11021200-012 <b>10.13-CS-11021200-012 Total</b>	USFS UPPER MONUMENT CREEK	DIRECT	13-CS-11021200-012	19,784 <b>19,784</b>
10.72-2C314B241 <b>10.72-2C314B241 Total</b>	WILDLIFE HABITAT INCENTIVE PROGRAM	DIRECT	72-2C314B241	2,905 <b>2,905</b>
10.73-6215-10-00001 <b>10.73-6215-10-00001 Total</b>	FARM AND RANCH LANDS PROTECTION PROGRAM	DIRECT	73-6215-10-00001	392,700 <b>392,700</b>
10.AG-8173-C-09-0071 <b>10.AG-8173-C-09-0071 Total</b>	FS WHITE MTN SYEAR REPORT	DIRECT	AG-8173-C-09-0071	16,663 <b>16,663</b>
10.CFMS# 708462 <b>10.CFMS# 708462 Total</b>	USFS/LDAF LONGLEAF PINE	LA, LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY	CFMS# 708462	18,431 <b>18,431</b>
10.CSP 2008-818C301001S <b>10.CSP 2008-818C301001S Total</b>	NRCS CSP MILNESAND	DIRECT	CSP 2008-818C301001S	56,537 <b>56,537</b>

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
10.NFS09-CS-11060120002	USFS FIRE MGMT OFFICER II	DIRECT	NFS09-CS-11060120002	(\$508)
<b>10.NFS09-CS-11060120002 Total</b>				<b>(508)</b>
<b>U.S. DEPARTMENT OF AGRICULTURE TOTAL</b>				<b>12,815,917</b>
11.012	INTEGRATED OCEAN OBSERVING SYSTEM	SC, SOUTHEAST COASTAL OCEAN OBSERVING REGIONAL ASSOCIATION	SAA.12(007).TNC.MC.1	43,578
<b>11.012 Total</b>				<b>43,578</b>
11.417	SEA GRANT SUPPORT	MS, UNIVERSITY OF SOUTHERN MISSISSIPPI	USMGR04518RMGSLR25	31,181
<b>11.417 Total</b>				<b>31,181</b>
11.419	COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	DIRECT	NA09N054190173	867,798
11.419	COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	FL, DEPT OF ENVIROMENTAL PROTECTION	CM112	(494)
11.419	COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	MD, DEPARTMENT OF NATURAL RESOURCES	14-11-1422-CZM 204	(173)
11.419	COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	NH, DEPARTMENT OF ENVIRONMENTAL SERVICES	NO ID#	5,000
11.419	COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	VA, COLLEGE OF WILLIAM & MARY	716311-712683	171
11.419	COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	VA, VIRGINIA INSTITUTE OF MARINE SCIENCE	716601-712683	10,203
<b>11.419 Total</b>				<b>882,505</b>
11.426	FINANCIAL ASSISTANCE FOR NATIONAL CENTERS FOR COASTAL OCEAN SCIENCE	GU, UNIVERSITY OF GUAM	NO ID#	58,416
<b>11.426 Total</b>				<b>58,416</b>
11.431	CLIMATE AND ATMOSPHERIC RESEARCH	CA, STANFORD UNIVERSITY	29326550-50792-A	30,669
11.431	CLIMATE AND ATMOSPHERIC RESEARCH	RI, THE COASTAL RESOURCES MANAGEMENT COUNCIL	NO ID#	14,236
<b>11.431 Total</b>				<b>44,905</b>
11.432	NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION COOPERATIVES INSTITUTES	MS, DEPARTMENT OF ENVIRONMENTAL QUALITY	12-00050	39,231
<b>11.432 Total</b>				<b>39,231</b>
11.438	PACIFIC COAST SALMON RECOVERY_PACIFIC SALMON TREATY PROGRAM	AK, ALASKA DEPARTMENT OF FISH AND GAME	AKSSF-44553	757
11.438	PACIFIC COAST SALMON RECOVERY_PACIFIC SALMON TREATY PROGRAM	AK, ALASKA DEPARTMENT OF FISH AND GAME	AKSSF-44716	7,568
11.438	PACIFIC COAST SALMON RECOVERY_PACIFIC SALMON TREATY PROGRAM	AK, ALASKA DEPARTMENT OF FISH AND GAME	AKSSF-45980	55,670
11.438	PACIFIC COAST SALMON RECOVERY_PACIFIC SALMON TREATY PROGRAM	AK, ALASKA DEPARTMENT OF FISH AND GAME	COOP-11-079	45,626
11.438	PACIFIC COAST SALMON RECOVERY_PACIFIC SALMON TREATY PROGRAM	ID, PACIFIC COAST SALMON RECOVERY FUND	012 10 SA	67,404

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
11.438	PACIFIC COAST SALMON RECOVERY_PACIFIC SALMON TREATY PROGRAM	ID, SPECIES CONSERVATION OFFICE	011 09 SA	\$7,815
11.438	PACIFIC COAST SALMON RECOVERY_PACIFIC SALMON TREATY PROGRAM	OR, OREGON WATERSHED ENHANCEMENT BOARD	208-4056	376
11.438	PACIFIC COAST SALMON RECOVERY_PACIFIC SALMON TREATY PROGRAM	OR, OREGON WATERSHED ENHANCEMENT BOARD	212-1012	43,675
<b>11.438 Total</b>				<b>228,891</b>
11.452	UNALLIED INDUSTRY PROJECTS	DIRECT	NA12NMF4520184	15,000
<b>11.452 Total</b>				<b>15,000</b>
11.463	ARRA ARRA- HABITAT CONSERVATION	DIRECT	NA09NMF4630304	71,644
11.463	ARRA ARRA-HABITAT CONSERVATION	DIRECT	NA09NMF4630303	624,996
11.463	ARRA ARRA-HABITAT CONSERVATION	DIRECT	NA09NMF4630308	13,197
11.463	ARRA ARRA-HABITAT CONSERVATION	DIRECT	NA09NMF4630314	50,772
11.463	ARRA ARRA-HABITAT CONSERVATION	DIRECT	NA09NMF4630317	336,423
11.463	ARRA ARRA-HABITAT CONSERVATION	DIRECT	NA09NMF4630332	351,628
11.463	HABITAT CONSERVATION	DIRECT	NA10NMF4630081	1,046,773
11.463	HABITAT CONSERVATION	DC, AMERICAN RIVERS	425	(50)
11.463	HABITAT CONSERVATION	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2008-0061-008	(7)
11.463	HABITAT CONSERVATION	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2010-0111-004	1,885
11.463	HABITAT CONSERVATION	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2011-0056-003	26,414
11.463	HABITAT CONSERVATION	DIRECT	FAF-11018	40,846
11.463	HABITAT CONSERVATION	DIRECT	NA07NMF4630136	(218)
11.463	HABITAT CONSERVATION	DIRECT	NA09NMF4630122	19,909
11.463	HABITAT CONSERVATION	DIRECT	NA09NMF4630404	17,886
11.463	HABITAT CONSERVATION	DIRECT	NA10NMF4630063	(1,431)
11.463	HABITAT CONSERVATION	DIRECT	NA10NMF4630414	57,203
11.463	HABITAT CONSERVATION	DIRECT	NA10NMF4630462	264,124
11.463	HABITAT CONSERVATION	DIRECT	NA10NOS4630053	(647)
11.463	HABITAT CONSERVATION	DIRECT	NA10NOS4630119	297,555
11.463	HABITAT CONSERVATION	DIRECT	NA11NMF4630145	981,569
11.463	HABITAT CONSERVATION	HI, HAWAII COMMUNITY FOUNDATION	12HCF-59076	23,972
11.463	HABITAT CONSERVATION	OH, DUCKS UNLIMITED INC.	US-OH-107-1	1,455
11.463	HABITAT CONSERVATION	OH, PARTNERS FOR CLEAN STREAMS	NA12NMF4630047-SA2	29,310
11.463	HABITAT CONSERVATION	TN, DUCKS UNLIMITED INC.	US-NY-170-1	22,026
11.463	HABITAT CONSERVATION	TX, GULF OF MEXICO FOUNDATION	#11-01	54,069
11.463	HABITAT CONSERVATION	VA, CONSERVATION INTERNATIONAL	62471	7,386
11.463	HABITAT CONSERVATION	VA, VIRGINIA INSTITUTE OF MARINE SCIENCE	716401-712683	7,428
<b>11.463 Total</b>				<b>4,346,117</b>
11.472	UNALLIED SCIENCE PROGRAM	MS, DEPARTMENT OF MARINE RESOURCES	S-08-TNC-NMF-654-1	(210)
<b>11.472 Total</b>				<b>(210)</b>

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
11.473	COASTAL SERVICES CENTER	AK, ALASKA OCEAN OBSERVING SYSTEM	H2301-50	\$25,650
11.473	COASTAL SERVICES CENTER	DIRECT	NA11NOS4730110	68,796
11.473	COASTAL SERVICES CENTER	DIRECT	NA12NOS4730009	147,362
11.473	COASTAL SERVICES CENTER	MS, DEPARTMENT OF MARINE RESOURCES	S-08-TNC-GOMA-01	60,077
11.473	COASTAL SERVICES CENTER	NJ, MONMOUTH UNIVERSITY	MU-301352-13253	183,837
11.473	COASTAL SERVICES CENTER	SC, SOUTHEAST COASTAL OCEAN OBSERVING REGIONAL ASSOCIATION	SAA.12(188).TNC.MC.2	17,012
11.473	COASTAL SERVICES CENTER	TX, GULF OF MEXICO FOUNDATION	NOAA GOMA 1001	(9,316)
<b>11.473 Total</b>				<b>493,418</b>
11.478	CENTER FOR SPONSORED COASTAL OCEAN RESEARCH	IN, UNIVERSITY OF NOTRE DAME	201551TNC	9,143
11.478	CENTER FOR SPONSORED COASTAL OCEAN RESEARCH	IN, UNIVERSITY OF NOTRE DAME	201719	58,862
11.478	CENTER FOR SPONSORED COASTAL OCEAN RESEARCH	NY, NATIONAL AUDUBON SOCIETY INC.	NO ID#	478
<b>11.478 Total</b>				<b>68,483</b>
11.481	EDUCATIONAL PARTNERSHIP PROGRAM	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2006-0182-006	(6,872)
<b>11.481 Total</b>				<b>(6,872)</b>
11.482	CORAL REEF CONSERVATION PROGRAM	DIRECT	NA12NOS4820072	43,041
<b>11.482 Total</b>				<b>43,041</b>
11.UNK	NOAA/ASFPM GLRI COASTAL	WI, ASSOCIATION OF STATE FLOOD PLAIN MANAGERS, INC.	NO ID#	16,596
<b>11.UNK Total</b>				<b>16,596</b>
11.EA133F10CN0322	NOAA/GEARNET	ME, GULF OF MAINE RESEARCH INSTITUTE	EA133F10CN0322	7,000
<b>11.EA133F10CN0322 Total</b>				<b>7,000</b>
11.WC133F-09-SE-4395	NOAA STURGEON IDENTIFY	DIRECT	WC133F-09-SE-4395	(12)
<b>11.WC133F-09-SE-4395 Total</b>				<b>(12)</b>
<b>U.S. DEPARTMENT OF COMMERCE TOTAL</b>				<b>6,311,268</b>
12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH	DIRECT	W9126G-11-2-0050	86,874
<b>12.300 Total</b>				<b>86,874</b>
12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT	DIRECT	DAMD17-01-2-0044	8,886
12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT	DIRECT	W81XWH-10-2-0028	26,059
12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT	DIRECT	W81XWH07200070001	59,272
12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT	DIRECT	W81XWH-07-2-00070002	8,339
<b>12.420 Total</b>				<b>102,556</b>
12.421	DOD/FT BENNING ECOL MNTRG	DIRECT	W81XWH-04-2-0051	61,242
<b>12.421 Total</b>				<b>61,242</b>

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
12.DAMD17-03-2-0057 <b>12.DAMD17-03-2-0057 Total</b>	DOD EGLIN AFB	DIRECT	DAMD17-03-2-0057	\$6,702 <b>6,702</b>
12.UNK 12.UNK 12.UNK <b>12.UNK Total</b>	DOD FT GORDON PRODUCT #20 SERDP 2010 IPA J HALL USACE MONONGAHELA BASIN	DIRECT DIRECT DIRECT	NO ID# NO ID# NO ID#	18,061 209,575 6,137 <b>233,773</b>
12.11-MOA-PC-03 <b>12.11-MOA-PC-03 Total</b>	DOD/MMD/CAMP SHELBY FY11	MS, THE STATE OF MISSISSIPPI MILITARY DEPARTMENT	11-MOA-PC-03	(1,517) <b>(1,517)</b>
12.12-MOAPC-02 <b>12.12-MOAPC-02 Total</b>	DOD/MMD/CAMP SHELBY FY12	MS, THE STATE OF MISSISSIPPI MILITARY DEPARTMENT	12-MOAPC-02	155,502 <b>155,502</b>
12.133531 <b>12.133531 Total</b>	DOD/MSCU CAMP RIPLEY 11	MN, THE STATE OF MINNESOTA	133531	(756) <b>(756)</b>
12.13-MOAPC-02 <b>12.13-MOAPC-02 Total</b>	DOD/MMD/CAMP SHELBY FY13	MS, THE STATE OF MISSISSIPPI MILITARY DEPARTMENT	13-MOAPC-02	258,077 <b>258,077</b>
12.15A 20090803*0860 <b>12.15A 20090803*0860 Total</b>	DOD MEARNNG FIRE 10-12	DIRECT	15A 20090803*0860	(4,938) <b>(4,938)</b>
12.1903.12.031233 <b>12.1903.12.031233 Total</b>	NFWF SANDHILLS	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	1903.12.031233	94,940 <b>94,940</b>
12.1903.12.031770 <b>12.1903.12.031770 Total</b>	NFWF SWLA LONGLEAF	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	1903.12.031770	27,372 <b>27,372</b>
12.DPW-ENV 07-A-0001 <b>12.DPW-ENV 07-A-0001 Total</b>	DOD FT HOOD COOP III	DIRECT	DPW-ENV 07-A-0001	(2,971) <b>(2,971)</b>
12.F2V3031252M001 <b>12.F2V3031252M001 Total</b>	HIGHLANDS COUNTY/DOD KEVIN MILLER	DIRECT	F2V3031252M001	1,927,317 <b>1,927,317</b>
12.N44255-10-2-0005 <b>12.N44255-10-2-0005 Total</b>	USN CURLEW BOARDMAN OR	DIRECT	N44255-10-2-0005	(82) <b>(82)</b>
12.N44255-12-2-0008 <b>12.N44255-12-2-0008 Total</b>	DOD BOARDMAN SURVEYS	DIRECT	N44255-12-2-0008	18,263 <b>18,263</b>

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
12.N62470-12-2-7012 <b>12.N62470-12-2-7012 Total</b>	US NAVY LONG SHOAL OYSTER	DIRECT	N62470-12-2-7012	\$354,000 <b>354,000</b>
12.W911S8-10-2-0009 <b>12.W911S8-10-2-0009 Total</b>	FT LEWIS HOWELLIA 10	DIRECT	W911S8-10-2-0009	(66) <b>(66)</b>
12.W911SR-06-2-0006 <b>12.W911SR-06-2-0006 Total</b>	FORT LEWIS ACUB	DIRECT	W911SR-06-2-0006	233,573 <b>233,573</b>
12.W911SR-06-2-0007 <b>12.W911SR-06-2-0007 Total</b>	DOD-FT BENNING ACUB OPS	DIRECT	W911SR-06-2-0007	2,951,357 <b>2,951,357</b>
12.W911SR-07-2-0001 <b>12.W911SR-07-2-0001 Total</b>	DOD-FT POLK ACUB	DIRECT	W911SR-07-2-0001	1,882,929 <b>1,882,929</b>
12.W911SR-07-2-0005 <b>12.W911SR-07-2-0005 Total</b>	DOD ACUB FT HUACHUCA OPS	DIRECT	W911SR-07-2-0005	560,165 <b>560,165</b>
12.W911SR-09-2-0001 <b>12.W911SR-09-2-0001 Total</b>	DOD-FT BENNING ACUB OPS	DIRECT	W911SR-09-2-0001	1,704,471 <b>1,704,471</b>
12.W911SR-09-2-0003 <b>12.W911SR-09-2-0003 Total</b>	DOD ACUB GALO	DIRECT	W911SR-09-2-0003	12,209 <b>12,209</b>
12.W91238-13-P-0003 <b>12.W91238-13-P-0003 Total</b>	USACE FALL TRNG FY13	DIRECT	W91238-13-P-0003	6,000 <b>6,000</b>
12.W912DW-11-2-0002 <b>12.W912DW-11-2-0002 Total</b>	JBLM TASK ORDER 0001 FY12	DIRECT	W912DW-11-2-0002	337,902 <b>337,902</b>
12.W912DY-09-2-0021 <b>12.W912DY-09-2-0021 Total</b>	DOD YELLOW RIVER AL NWFL	DIRECT	W912DY-09-2-0021	215 <b>215</b>
12.W912HQ-09-C-0014 <b>12.W912HQ-09-C-0014 Total</b>	STRATEGIC ENVIRONMENTAL PROGRAM	GA, JOSEPH W. JONES ECOLOGICAL RESEARCH CENTER	W912HQ-09-C-0014	3,575 <b>3,575</b>
12.W9132T-10-2-0042 <b>12.W9132T-10-2-0042 Total</b>	ACOE LEGACY SEEDS II	DIRECT	W9132T-10-2-0042	109 <b>109</b>
<b>U.S. DEPARTMENT OF DEFENSE TOTAL</b>				<b>11,008,793</b>

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
15.228	NATIONAL FIRE PLAN WILDLAND URBAN INTERFACE COMMUNITY FIRE ASSISTANCE	DIRECT	L11AC20326	\$32,437
15.228	NATIONAL FIRE PLAN- WILDLAND URBAN INTERFACE COMMUNITY FIRE ASSISTANCE	DIRECT	L07AC14781	(48)
<b>15.228 Total</b>				<b>32,389</b>
15.229	WILD HORSE AND BURRO RESOURCE MANAGEMENT	DIRECT	L09AP15720	70,534
15.229	WILD HORSE AND BURRO RESOURCE MANAGEMENT	DIRECT	L10AP20021	3,000
<b>15.229 Total</b>				<b>73,534</b>
15.230	INVASIVE AND NOXIOUS PLANT MANAGEMENT	DIRECT	P09AC00348	13,974
15.230	INVASIVE AND NOXIOUS PLANT MANAGEMENT	DIRECT	L11AC20322	186,147
<b>15.230 Total</b>				<b>200,121</b>
15.231	FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	0101.12.03216	270,050
15.231	FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	1701.11.029147	25,550
15.231	FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2009-0082-000	17,075
15.231	FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2009-0086-000	184,476
15.231	FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	34736	9,569
15.231	FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE	DIRECT	L08AC13309	30,230
15.231	FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE	DIRECT	L08AC15077	2,698
15.231	FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE	DIRECT	L11AC20090	(30)
15.231	FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE	DIRECT	L12AC20514	10,000
15.231	FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE	DIRECT	L12AC20604	46,781
15.231	FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE	DIRECT	L12AC20615	19,511
15.231	FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE	DIRECT	L12AC20620	106
15.231	FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE	DIRECT	L12AC20643	3,780
15.231	FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE	DIRECT	L12AP20004	3,687
<b>15.231 Total</b>				<b>623,483</b>
15.232	WILDLAND FIRE RESEARCH AND STUDIES PROGRAM	DIRECT	L09AC16125	26,735
<b>15.232 Total</b>				<b>26,735</b>
15.233	FORESTS AND WOODLANDS RESOURCE MANAGEMENT	DIRECT	L11AC20249	70,252
<b>15.233 Total</b>				<b>70,252</b>
15.234	SECURE RURAL SCHOOLS AND COMMUNITY SELF-DETERMINATION	DIRECT	L10AC20039	52,170
15.234	SECURE RURAL SCHOOLS AND COMMUNITY SELF-DETERMINATION	DIRECT	L10AC20283	5,408
<b>15.234 Total</b>				<b>57,578</b>
15.235	SOUTHERN NEVADA PUBLIC LAND MANAGEMENT	NV, EASTERN NEVADA LANDSCAPE COALITION	FAA060053	(36)
<b>15.235 Total</b>				<b>(36)</b>

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
15.238	CHALLENGE COST SHARE	DIRECT	L12AC20639	\$12,069
<b>15.238 Total</b>				<b>12,069</b>
15.426	COASTAL IMPACT ASSISTANCE PROGRAM	MS, DEPARTMENT OF MARINE RESOURCES	M10AF20162	55,308
15.426	COASTAL IMPACT ASSISTANCE PROGRAM	MS, DEPARTMENT OF MARINE RESOURCES	M11AF00046	30,461
<b>15.426 Total</b>				<b>85,769</b>
15.508	DESERT TERMINAL LAKES PROGRAM	NV, CITIES OF RENO AND SPARKS	R10AP20814	332,612
15.508	DESERT TERMINAL LAKES PROGRAM	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2011-0907-404	38,193
15.508	DESERT TERMINAL LAKES PROGRAM	DIRECT	R10AP20630	502,742
15.508	DESERT TERMINAL LAKES PROGRAM	DIRECT	R10AP20652	729,655
<b>15.508 Total</b>				<b>1,603,202</b>
15.512	CENTRAL VALLEY PROJECT IMPROVEMENT ACT, TITLE XXXIV	DIRECT	R11AP20146	23,633
<b>15.512 Total</b>				<b>23,633</b>
15.517	FISH AND WILDLIFE COORDINATION ACT	DIRECT	06FC320660	20,248
15.517	FISH AND WILDLIFE COORDINATION ACT	DIRECT	R06AC32660	1,350
15.517	FISH AND WILDLIFE COORDINATION ACT	DIRECT	1425-97-FG-32-00720	150,974
<b>15.517 Total</b>				<b>172,572</b>
15.529	UPPER COLORADO AND SAN JUAN RIVER RECOVERY IMPLEMENTATION PROGRAM	DIRECT	R09AP40004	12,213
<b>15.529 Total</b>				<b>12,213</b>
15.535	UPPER COLORADO RIVER BASIN FISH AND WILDLIFE MITIGATION PROGRAM	UT, RECLAMATION, MITIGATION AND CONSERVATION COMMISSION	11FC-UT-1740	20,750
<b>15.535 Total</b>				<b>20,750</b>
15.555	FISH AND WILDLIFE COORDINATION ACT	CA, SAN JOAQUIN RIVER PARWAY AND CONSERVATION TRUST, INC.	NO ID#	3,905
<b>15.555 Total</b>				<b>3,905</b>
15.557	DESERT AND SOUTHERN ROCKIES LANDSCAPE CONSERVATION COOPERATIVES	DIRECT	R12AP80910	29,063
15.557	DESERT AND SOUTHERN ROCKIES LANDSCAPE CONSERVATION COOPERATIVES	DIRECT	R12AP80915	9,005
<b>15.557 Total</b>				<b>38,068</b>
15.605	SPORT FISH RESTORATION PROGRAM	NM, DEPARTMENT OF GAME AND FISH	13-516-0000-00024	28,911
15.605	SPORT FISH RESTORATION PROGRAM	RI, DEPARTMENT OF ENVIRONMENTAL MANAGEMENT	3258920	103,097
15.605	SPORT FISH RESTORATION PROGRAM	RI, DEPARTMENT OF ENVIRONMENTAL MANAGEMENT	3320180	720
<b>15.605 Total</b>				<b>132,728</b>

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2010-0074-010	\$70,107
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	ID, OFFICE OF SPECIES CONSERVATION	SR 1306	648,951
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	IN, UNIVERSITY OF NOTRE DAME	201706	17,379
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	IN, UNIVERSITY OF NOTRE DAME	201707	65,183
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	AL, THE LONGLEAF ALLIANCE, INC.	1090083915	(23)
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2008-0044-002	33,904
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2009-0004-000	12,875
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2009-0035-016	(15)
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2009-0061-029	(4,605)
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2009-0084-000	74,834
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2010-0019-000	41,611
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2010-0053-001	9,177
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2010-0053-002	22,414
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2010-0060-023	4,100
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2010-0074-005	71,320
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	NO ID#	50,135
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	TXFO-RGP-APC	5,030
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	70181-A-J095	396
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F08AC00067	528
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F09AC00109	5,113
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F09AC00248	186
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F09AP00036	8,937
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F10AC00023	24,900
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F10AC00379	79,630
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F10AC00442	3,562
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F10AC00709	112,199
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F10AC00881	99,236
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F10AP00052	129,979
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F10AP00134	16,137
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F11AC00003	12,874
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F11AC00076	13,287
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F11AC00143	(66)
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F11AC00323	15,149
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F11AC00673	30,432
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F11AC00691	53,822
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F11AC01335	26,325
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F11AC01377	291
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F11AP00069	7,155
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F11AP00136	4,252
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F12AC00815	29,978
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F12AP00835	2,973
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F12AP00863	4,054
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F12AP00940	48,775
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F13AP00197	66,563

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	MI, CONSERVATION RESOURCE ALLIANCE	NO ID#	(\$14)
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	MN, RED LAKE WATERSHED DISTRICT	301817J119-TNC2	29,250
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	WY, GAME AND FISH COMMISSION	001633	16,569
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	NY, FINGER LAKES ASSOCIATION	F11AP00082	68,368
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	VT, VERMONT INSTITUTE OF NATURAL SCIENCE	NO ID#	458
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	DIRECT	F07AC00129	7,703
<b>15.608 Total</b>				<b>2,041,378</b>
15.611	WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	VT, FISH AND WILDLIFE DEPARTMENT	0612021570	17,229
15.611	WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	CO, COLORADO DIVISION OF PARKS AND WILDLIFE	OE PBA 13000000176	9,388
15.611	WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	NE, GAME AND PARKS COMMISSION	W-92-HM-1	48,082
15.611	WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	PA, PENNSYLVANIA GAME COMMISSION	4000014661	242,379
<b>15.611 Total</b>				<b>317,078</b>
15.612	CONSERVATION LAW ENFORCEMENT TRAINING ASSISTANCE	DIRECT	F02AC00003	6,877
<b>15.612 Total</b>				<b>6,877</b>
15.614	COASTAL WETLANDS PLANNING, PROTECTION AND RESTORATION	OR, OREGON WATERSHED ENHANCEMENT BOARD	211-114	123,000
15.614	COASTAL WETLANDS PLANNING, PROTECTION AND RESTORATION	WI, DEPARTMENT OF NATURAL RESOURCES	NA3F-12-217	96,500
15.614	COASTAL WETLANDS PLANNING, PROTECTION AND RESTORATION	WI, DEPARTMENT OF NATURAL RESOURCES	NA3F-12-218	49,000
15.614	COASTAL WETLANDS PLANNING, PROTECTION AND RESTORATION	WI, DEPARTMENT OF NATURAL RESOURCES	NO ID#	99,200
<b>15.614 Total</b>				<b>367,700</b>
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	AL, DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES	E-9-RL-1 HAHCOCK TR	748,219
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	IA, DEPARTMENT OF NATURAL RESOURCES	F10AP00524	219,472
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	OR, OREGON PARKS AND RECREATION DEPARTMENT	NR2011-NT-E-34-RL-1	224,552
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	TX, PARKS AND WILDLIFE DEPARTMENT	194220	337,052
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	TX, PARKS AND WILDLIFE DEPARTMENT	426172	715,145
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	WI, DEPARTMENT OF NATURAL RESOURCES	NA3F-12-215	52,926
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	AR, GAME AND FISH COMMISSION	E1510-02	27,652
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	AR, GAME AND FISH COMMISSION	E-15-10-1	6,062
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	AR, GAME AND FISH COMMISSION	E-30-RL-1	4,691
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	CA, DEPARTMENT OF FISH AND WILDLIFE	P1282024	30,084
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	DIRECT	F13AC00086	8,846
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	GA, SOUTHEAST AQUATIC RESOURCES PARTNERSHIP	070111-01	5,316
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	MS, DEPARTMENT OF WILDLIFE, FISHERIES AND PARKS	NO ID#	10,522
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	MS, DEPARTMENT OF WILDLIFE, FISHERIES, AND PARKS	NO ID#	25,838
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	ND, NORTH DAKOTA GAME AND FISH DEPARTMENT	NO ID#	15,211
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	OR, OREGON PARKS AND RECREATION DEPARTMENT	E30TW6	51,136
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	OR, OREGON PARKS AND RECREATION DEPARTMENT	FY12-E30TW8	3,358
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	TN, WILDLIFE RESOURCES AGENCY	25945-GR1135017	(246)
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	TN, WILDLIFE RESOURCES AGENCY	28825 GR1136984	(779)

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	TN, WILDLIFE RESOURCES AGENCY	29325-GR1237257	\$301
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	TN, WILDLIFE RESOURCES AGENCY	29698-GR1237563	17,723
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	TN, WILDLIFE RESOURCES AGENCY	30571-GR1238046	676,925
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	TN, WILDLIFE RESOURCES AGENCY	30992-GR1238332	2,229
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	TN, WILDLIFE RESOURCES AGENCY	35395	30,515
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	TN, WILDLIFE RESOURCES AGENCY	GR1237705	(171)
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	TX, PARKS AND WILDLIFE DEPARTMENT	428438	6,994
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	VA, DEPARTMENT OF AGRICULTURE & CONSUMER SERVICES	TNC-EL-2011	6,271
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	VA, DEPARTMENT OF AGRICULTURE & CONSUMER SERVICES	TNC-PMM-2011	3,502
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	MS, DEPARTMENT OF WILDLIFE, FISHERIES AND PARKS	NO ID#	(298)
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	VA, DEPARTMENT OF AGRICULTURE & CONSUMER SERVICES	TNC-PMM-2010	(55)
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	WI, DEPARTMENT OF NATURAL RESOURCES	NA3F13-235	144,270
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	AR, GAME AND FISH COMMISSION	E-25-HP	(16,232)
<b>15.615 Total</b>				<b>3,357,031</b>
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	DIRECT	F09AP00324	8,469
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	DIRECT	F10AP00686	427,118
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	DIRECT	F10AP00698	73,545
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	DIRECT	F12AC004000	899,867
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	DIRECT	F12AP00046	7,926
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	DIRECT	F12AP00154	499,676
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	DIRECT	F12AP00414	880,962
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	DIRECT	F13AP00353	72,418
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	DIRECT	F07AP00131	67
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	DIRECT	F09AP00321	(249)
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	DIRECT	F09AP00331	2,578
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	TN, DUCKS UNLIMITED INC.	CO-237-1	(277)
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	TN, DUCKS UNLIMITED INC.	IA-267-2	(1,291)
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	TN, DUCKS UNLIMITED INC.	IA-287-2	26,350
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	TN, DUCKS UNLIMITED INC.	MI-231-22	17,530
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	WI, NATURAL HERITAGE LAND TRUST	NO ID#	858
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	DIRECT	FA12AP00338	1,291
<b>15.623 Total</b>				<b>2,916,838</b>
15.630	COASTAL PROGRAM	DIRECT	70181-9-J013	2
15.630	COASTAL PROGRAM	DIRECT	70181-9-J043	235
15.630	COASTAL PROGRAM	DIRECT	F08AC00044	33,724
15.630	COASTAL PROGRAM	DIRECT	F09AC00069	45,155
15.630	COASTAL PROGRAM	DIRECT	F10AC00177	6,915
15.630	COASTAL PROGRAM	DIRECT	F10AC00183	29,758
15.630	COASTAL PROGRAM	DIRECT	F10AC00348	7,770
15.630	COASTAL PROGRAM	DIRECT	F10AC00422	6,181
15.630	COASTAL PROGRAM	DIRECT	F10AC00462	(48)
15.630	COASTAL PROGRAM	DIRECT	F10AP00200	(25)

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
15.630	COASTAL PROGRAM	DIRECT	F11AC00238	\$3,127
15.630	COASTAL PROGRAM	DIRECT	F11AC00660	60,080
15.630	COASTAL PROGRAM	DIRECT	F11AC01313	8,905
15.630	COASTAL PROGRAM	DIRECT	F12AC00984	12,817
15.630	COASTAL PROGRAM	DIRECT	F12AC01650	196
15.630	COASTAL PROGRAM	VA, THE CONSERVATION FUND	NO ID#	12,186
15.630	COASTAL PROGRAM	VA, THE CONSERVATION FUND	F12AP01084	10,260
15.630	COASTAL PROGRAM	TX, THE GRAZING LANDS CONSERVATION INITIATIVE	GLCI_TX_1328	1,838
<b>15.630 Total</b>				<b>239,076</b>
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	14421-7-J009	21,213
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F00AC00005	292
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F00AC00009	6,495
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F06AC00023	14,260
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F07AC00064	(12,193)
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F08AC00147	62,080
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F08AC00192	964
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F08AP00035	5,231
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F09AC00006	75,650
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F09AC00079	6,372
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F09AC00124	1,840
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F09AC00196	4,552
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F09AC00208	43,061
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F09AC00238	2,603
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F09AC00267	10,543
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F09AC00290	5,364
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F09AP00049	508
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F10AC00036	2,419
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F10AC00064	9,076
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F10AC00634	2,380
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F10AC00775	23,469
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F10AC00777	4,771
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F10AC00890	25,000
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F10AP00187	65,965
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F10AP00211	75,976
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F11AC00051	8,280
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F11AC00328	728
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F11AC00373	2,699
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F11AC00399	35,608
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F11AC00443	10,401
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F11AC00455	15,365
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F11AC01069	25,000
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F11AC01122	51,264
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F11AC01253	20,798

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F11AC01273	\$8,288
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F11AC01303	55,097
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F11AP00145	1,900
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F11AP00160	178
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F11AP00161	7,099
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F11AP00534	7,199
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F11AP00590	14,604
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F12AC00111	1,338
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F12AC00367	12,613
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F12AC00493	316
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F12AC00694	919
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F12AC00770	23,011
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F12AC00864	3,965
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F12AC00957	9,442
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F12AC01081	13,946
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F12AC01263	9,954
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F12AC01280	1,620
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F12AC01406	17,350
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F12AC01412	24,776
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F12AC01459	6,305
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F12AC01558	8,826
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F12AP00709	19,494
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F12AP00720	5,127
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F12AP00762	10,266
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F12AP01105	2,699
15.631	PARTNERS FOR FISH AND WILDLIFE	DIRECT	F13AC00176	11,085
15.631	PARTNERS FOR FISH AND WILDLIFE	KS, KANSAS GRAZING LANDS COALITION	64620-12-BT01	4,193
15.631	PARTNERS FOR FISH AND WILDLIFE	NC, NORTH CAROLINA COASTAL LAND TRUST	F11AP00121	(498)
<b>15.631 Total</b>				<b>909,146</b>
15.632	CONSERVATION GRANTS PRIVATE STEWARDSHIP FOR IMPERILED SPECIES	DIRECT	20181-7-G906	626
15.632	CONSERVATION GRANTS PRIVATE STEWARDSHIP FOR IMPERILED SPECIES	DIRECT	20181-9-J807	(1)
15.632	CONSERVATION GRANTS PRIVATE STEWARDSHIP FOR IMPERILED SPECIES	DIRECT	40181-7-G044	4,619
15.632	CONSERVATION GRANTS PRIVATE STEWARDSHIP FOR IMPERILED SPECIES	DIRECT	401817G098	20,946
15.632	CONSERVATION GRANTS PRIVATE STEWARDSHIP FOR IMPERILED SPECIES	DIRECT	50181-7-G026	(92)
15.632	CONSERVATION GRANTS PRIVATE STEWARDSHIP FOR IMPERILED SPECIES	DIRECT	F03AP00001	(3)

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
15.632	CONSERVATION GRANTS PRIVATE STEWARDSHIP FOR IMPERILED SPECIES	DIRECT	F05AC00009	\$1,358
15.632	CONSERVATION GRANTS PRIVATE STEWARDSHIP FOR IMPERILED SPECIES	DIRECT	F06AP00028	15,387
15.632	CONSERVATION GRANTS PRIVATE STEWARDSHIP FOR IMPERILED SPECIES	DIRECT	F08AP00053	225,054
15.632	CONSERVATION GRANTS PRIVATE STEWARDSHIP FOR IMPERILED SPECIES	DIRECT	F07AC00022	1,163
<b>15.632 Total</b>				<b>269,057</b>
15.633	LANDOWNER INCENTIVE PROGRAM	VT, FISH AND WILDLIFE DEPARTMENT	HICKS PSA	232,250
15.633	LANDOWNER INCENTIVE PROGRAM	MD, DEPARTMENT OF NATURAL RESOURCES	KOOP1400110	8,670
15.633	LANDOWNER INCENTIVE PROGRAM	MD, DEPARTMENT OF NATURAL RESOURCES	KOOP1400111	679
15.633	LANDOWNER INCENTIVE PROGRAM	MD, DEPARTMENT OF NATURAL RESOURCES	KOOP3400827	71,417
15.633	LANDOWNER INCENTIVE PROGRAM	MD, DEPARTMENT OF NATURAL RESOURCES	KOOP9200257	3,776
15.633	LANDOWNER INCENTIVE PROGRAM	MI, DEPARTMENT OF NATURAL RESOURCES	NO ID#	(163)
15.633	LANDOWNER INCENTIVE PROGRAM	NE, GAME AND PARKS COMMISSION	L5-12-021	8,898
15.633	LANDOWNER INCENTIVE PROGRAM	NV, DIVISION OF WATER	07-32	7,316
15.633	LANDOWNER INCENTIVE PROGRAM	TN, WILDLIFE RESOURCES AGENCY	GR1133953	(230)
15.633	LANDOWNER INCENTIVE PROGRAM	TX, PARKS AND WILDLIFE DEPARTMENT	409396	15,376
15.633	LANDOWNER INCENTIVE PROGRAM	VA, DEPARTMENT OF GAME AND INLAND FISHERIES	2011-12875	10,031
15.633	LANDOWNER INCENTIVE PROGRAM	VA, DEPARTMENT OF GAME AND INLAND FISHERIES	2013-13832	6,517
15.633	LANDOWNER INCENTIVE PROGRAM	WA, DEPARTMENT OF FISH AND WILDLIFE	08-1232	(3)
<b>15.633 Total</b>				<b>364,534</b>
15.634	STATE WILDLIFE GRANTS	IN, DEPARTMENT OF NATURAL RESOURCES	12N22003	70,290
15.634	STATE WILDLIFE GRANTS	AL, DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES	2009C-CNR-208	(173)
15.634	STATE WILDLIFE GRANTS	AR, GAME AND FISH COMMISSION	0911051-223017-02B	968
15.634	STATE WILDLIFE GRANTS	AR, GAME AND FISH COMMISSION	2011-16051	4,000
15.634	STATE WILDLIFE GRANTS	AR, GAME AND FISH COMMISSION	T-27-05	12,655
15.634	STATE WILDLIFE GRANTS	AR, GAME AND FISH COMMISSION	T-27-12	3,210
15.634	STATE WILDLIFE GRANTS	AR, GAME AND FISH COMMISSION	T-30-R-04	77
15.634	STATE WILDLIFE GRANTS	AR, GAME AND FISH COMMISSION	T-30-R-11	2,991
15.634	STATE WILDLIFE GRANTS	AR, GAME AND FISH COMMISSION	T-32-05	7,035
15.634	STATE WILDLIFE GRANTS	AR, GAME AND FISH COMMISSION	T-33-03	58,059
15.634	STATE WILDLIFE GRANTS	AR, GAME AND FISH COMMISSION	T-34-05	19,081
15.634	STATE WILDLIFE GRANTS	AR, GAME AND FISH COMMISSION	T-35-03	17,823
15.634	STATE WILDLIFE GRANTS	AR, GAME AND FISH COMMISSION	T-39-01	725
15.634	STATE WILDLIFE GRANTS	AR, GAME AND FISH COMMISSION	T-39-02	1,919
15.634	STATE WILDLIFE GRANTS	AR, GAME AND FISH COMMISSION	T-40-02	1,414
15.634	STATE WILDLIFE GRANTS	DC, WILDLIFE MANAGEMENT INSTITUTE	2008-03	(1,608)
15.634	STATE WILDLIFE GRANTS	DC, WILDLIFE MANAGEMENT INSTITUTE	2008-05	(585)

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
15.634	STATE WILDLIFE GRANTS	DC, WILDLIFE MANAGEMENT INSTITUTE	2010-02	\$59,803
15.634	STATE WILDLIFE GRANTS	DC, WILDLIFE MANAGEMENT INSTITUTE	2011-03	11,503
15.634	STATE WILDLIFE GRANTS	DC, WILDLIFE MANAGEMENT INSTITUTE	RCN 2009-02	23,082
15.634	STATE WILDLIFE GRANTS	DC, WILDLIFE MANAGEMENT INSTITUTE	RCN 2011-05	25,289
15.634	STATE WILDLIFE GRANTS	DC, WILDLIFE MANAGEMENT INSTITUTE	RCN 2011-06	9,848
15.634	STATE WILDLIFE GRANTS	FL, FISH AND WILDLIFE CONSERVATION COMMISSION	07220	243
15.634	STATE WILDLIFE GRANTS	FL, FISH AND WILDLIFE CONSERVATION COMMISSION	08232	6,833
15.634	STATE WILDLIFE GRANTS	FL, FISH AND WILDLIFE CONSERVATION COMMISSION	09075	23,611
15.634	STATE WILDLIFE GRANTS	FL, FISH AND WILDLIFE CONSERVATION COMMISSION	10292	(3,456)
15.634	STATE WILDLIFE GRANTS	FL, FISH AND WILDLIFE CONSERVATION COMMISSION	11043	24,252
15.634	STATE WILDLIFE GRANTS	FL, FISH AND WILDLIFE CONSERVATION COMMISSION	11164	39,804
15.634	STATE WILDLIFE GRANTS	FL, FISH AND WILDLIFE CONSERVATION COMMISSION	11269	139,238
15.634	STATE WILDLIFE GRANTS	FL, FISH AND WILDLIFE CONSERVATION COMMISSION	11413	277,775
15.634	STATE WILDLIFE GRANTS	IA, DEPARTMENT OF NATURAL RESOURCES	CRDR80009KREE100315	6,713
15.634	STATE WILDLIFE GRANTS	GA, DEPARTMENT OF NATURAL RESOURCES	NO ID#	88,661
15.634	STATE WILDLIFE GRANTS	IL, DEPARTMENT OF NATURAL RESOURCES	RC07T54D1	1,266
15.634	STATE WILDLIFE GRANTS	KY, DEPARTMENT OF FISH AND WILDLIFE RESOURCES	PON2 660 11000024141	(885)
15.634	STATE WILDLIFE GRANTS	ME, DEPARTMENT OF FISH AND GAME	U2-4-R	317,378
15.634	STATE WILDLIFE GRANTS	MI, DEPARTMENT OF NATURAL RESOURCES	NO ID#	67,172
15.634	STATE WILDLIFE GRANTS	MI, DEPARTMENT OF NATURAL RESOURCES	SCP-2012-06	24,999
15.634	STATE WILDLIFE GRANTS	ND, NORTH DAKOTA GAME AND FISH DEPARTMENT	T2-11-HM	29,383
15.634	STATE WILDLIFE GRANTS	ND, NORTH DAKOTA GAME AND FISH DEPARTMENT	T-25-HM	13,015
15.634	STATE WILDLIFE GRANTS	ND, NORTH DAKOTA GAME AND FISH DEPARTMENT	T-31-R-1	15,799
15.634	STATE WILDLIFE GRANTS	NE, GAME AND PARKS COMMISSION	T2-6-HM-1	354
15.634	STATE WILDLIFE GRANTS	NE, GAME AND PARKS COMMISSION	T-76-HM-1	7,566
15.634	STATE WILDLIFE GRANTS	NE, RAINWATER BASIN JOINT VENTURE	NO ID#	10,826
15.634	STATE WILDLIFE GRANTS	NY, DEPARTMENT OF ENVIRONMENTAL CONSERVATION	C303569	(6)
15.634	STATE WILDLIFE GRANTS	OR, DEPARTMENT OF FISH AND WILDLIFE	10-1047	446
15.634	STATE WILDLIFE GRANTS	RI, DEPARTMENT OF ENVIRONMENTAL MANAGEMENT	3203667	31,821
15.634	STATE WILDLIFE GRANTS	RI, DEPARTMENT OF ENVIRONMENTAL MANAGEMENT	3234259	117,039
15.634	STATE WILDLIFE GRANTS	RI, DEPARTMENT OF ENVIRONMENTAL MANAGEMENT	3245825	10,662
15.634	STATE WILDLIFE GRANTS	SD, SOUTH DAKOTA GAME FISH & PARKS	NO ID#	(20,692)
15.634	STATE WILDLIFE GRANTS	TN, WILDLIFE RESOURCES AGENCY	24807-GR1134420	14,395
15.634	STATE WILDLIFE GRANTS	TN, WILDLIFE RESOURCES AGENCY	27414-GR1235952	4,894
15.634	STATE WILDLIFE GRANTS	TN, WILDLIFE RESOURCES AGENCY	30003 GR1237740	26,529
15.634	STATE WILDLIFE GRANTS	TN, WILDLIFE RESOURCES AGENCY	33620	40,000
15.634	STATE WILDLIFE GRANTS	TN, THE ORIANNE SOCIETY	NO ID#	(23)
15.634	STATE WILDLIFE GRANTS	VT, FISH AND WILDLIFE DEPARTMENT	06120FY10187	20,067
15.634	STATE WILDLIFE GRANTS	VT, STATE OF VERMONT FISH AND WILDLIFE DEPARTMENT	06120FY12208	12,474
15.634	STATE WILDLIFE GRANTS	WI, DEPARTMENT OF NATURAL RESOURCES	DA2011-49	7,882
<b>15.634 Total</b>				<b>1,683,441</b>

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
15.635	NEOTROPICAL MIGRATORY BIRD CONSERVATION	DIRECT	F12AP00736	\$200,000
15.635	NEOTROPICAL MIGRATORY BIRD CONSERVATION	DC, AMERICAN BIRD CONSERVANCY	527C	3,174
15.635	NEOTROPICAL MIGRATORY BIRD CONSERVATION	DIRECT	VA-N581	485
<b>15.635 Total</b>				<b>203,659</b>
15.637	MIGRATORY BIRD JOINT VENTURES	DIRECT	F10AP00522	101,331
15.637	MIGRATORY BIRD JOINT VENTURES	WI, DEPARTMENT OF NATURAL RESOURCES	NA3F-12-227	24,750
15.637	MIGRATORY BIRD JOINT VENTURES	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	NO ID#	(10)
15.637	MIGRATORY BIRD JOINT VENTURES	DIRECT	F07AC00059	(189)
15.637	MIGRATORY BIRD JOINT VENTURES	MN, PHEASANTS FOREVER, INC.	NO ID#	38,389
15.637	MIGRATORY BIRD JOINT VENTURES	MS, MISSISSIPPI STATE UNIVERSITY	191000-331301-03	49,737
15.637	MIGRATORY BIRD JOINT VENTURES	NE, RAINWATER BASIN JOINT VENTURE	NO ID#	346
15.637	MIGRATORY BIRD JOINT VENTURES	NM, PLAYA LAKES JOINT VENTURE	NO ID#	17,314
15.637	MIGRATORY BIRD JOINT VENTURES	TN, DUCKS UNLIMITED INC.	US-WA-122-1	14
15.637	MIGRATORY BIRD JOINT VENTURES	VA, AMERICAN BIRD CONSERVANCY	426C	15,307
<b>15.637 Total</b>				<b>246,989</b>
15.647	MIGRATORY BIRD CONSERVATION	DIRECT	F12AP00897	28,527
<b>15.647 Total</b>				<b>28,527</b>
15.649	SERVICE TRAINING AND TECHNICAL ASSISTANCE	DIRECT	F07AC00024	(10)
<b>15.649 Total</b>				<b>(10)</b>
15.650	RESEARCH GRANTS (GENERIC)	DIRECT	F09AC00027	47,655
15.650	RESEARCH GRANTS (GENERIC)	DIRECT	F11AP00037	26,096
15.650	RESEARCH GRANTS (GENERIC)	DIRECT	F12AC00706	10,496
15.650	RESEARCH GRANTS (GENERIC)	DIRECT	F12AC01253	18,065
15.650	RESEARCH GRANTS (GENERIC)	DIRECT	F12AC01254	18,660
15.650	RESEARCH GRANTS (GENERIC)	DIRECT	F12AP00432	50,616
15.650	RESEARCH GRANTS (GENERIC)	OR, DEPARTMENT OF FISH AND WILDLIFE	11-1058	21,055
15.650	RESEARCH GRANTS (GENERIC)	WA, UNIVERSITY OF WASHINGTON	669147	605
15.650	RESEARCH GRANTS (GENERIC)	WA, UNIVERSITY OF WASHINGTON	F11AP00062	17,689
<b>15.650 Total</b>				<b>210,937</b>
15.655	MIGRATORY BIRD MONITORING, ASSESSMENT, AND CONSERVATION	DIRECT	F12AC00328	6,263
<b>15.655 Total</b>				<b>6,263</b>

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
15.656	ARRA ARRA- HABITAT ENHANCEMENT, RESTORATION AND IMPROVEMENT	DIRECT	F11AC00200	\$4,600
15.656	ARRA ARRA- HABITAT ENHANCEMENT, RESTORATION AND IMPROVEMENT	DIRECT	1448-20181-R-G005	88
15.656	ARRA ARRA- HABITAT ENHANCEMENT, RESTORATION AND IMPROVEMENT	DIRECT	F11AC00201	22,883
15.656	ARRA ARRA- HABITAT ENHANCEMENT, RESTORATION AND IMPROVEMENT	DIRECT	F11AC00204	14,400
<b>15.656 Total</b>				<b>41,971</b>
15.657	ENDANGERED SPECIES CONSERVATION	DIRECT	F00AP00010	1,101
15.657	ENDANGERED SPECIES CONSERVATION	DIRECT	F07AC00060	45,141
15.657	ENDANGERED SPECIES CONSERVATION	DIRECT	F10AC00045	16,299
15.657	ENDANGERED SPECIES CONSERVATION	DIRECT	F10AP00182	12,237
15.657	ENDANGERED SPECIES CONSERVATION	DIRECT	F10AP00209	10,808
15.657	ENDANGERED SPECIES CONSERVATION	DIRECT	F10AP00277	7,612
15.657	ENDANGERED SPECIES CONSERVATION	DIRECT	F12AC00363	(99)
15.657	ENDANGERED SPECIES CONSERVATION	DIRECT	F12AC01107	4,645
15.657	ENDANGERED SPECIES CONSERVATION	DIRECT	F12AP00735	982
15.657	ENDANGERED SPECIES CONSERVATION	DIRECT	F12AP00905	168
15.657	ENDANGERED SPECIES CONSERVATION	DIRECT	F12AP01045	2,405
15.657	ENDANGERED SPECIES CONSERVATION	DIRECT	S2410-A-G034	(35)
15.657	ENDANGERED SPECIES CONSERVATION	DIRECT	F10AC00090	(3)
15.657	ENDANGERED SPECIES CONSERVATION	DIRECT	F12AC00366	2,163
15.657	ENDANGERED SPECIES CONSERVATION	WA, PACIFIC RIM INSTITUTE FOR ENVIRONMENTAL STEWARDSHIP	1001	(10)
<b>15.657 Total</b>				<b>103,414</b>
15.658	NATURAL RESOURCE DAMAGE ASSESSMENT, RESTORATION AND IMPLEMENTATION	DIRECT	50181-9-G015	2,759
15.658	NATURAL RESOURCE DAMAGE ASSESSMENT, RESTORATION AND IMPLEMENTATION	DIRECT	F11AC00337	151,648
15.658	NATURAL RESOURCE DAMAGE ASSESSMENT, RESTORATION AND IMPLEMENTATION	DIRECT	F12AP00596	110,000
15.658	NATURAL RESOURCE DAMAGE ASSESSMENT, RESTORATION AND IMPLEMENTATION	DIRECT	F09AP00082	(102)
15.658	NATURAL RESOURCE DAMAGE ASSESSMENT, RESTORATION AND IMPLEMENTATION	DIRECT	F12AC01515	676
15.658	NATURAL RESOURCE DAMAGE ASSESSMENT, RESTORATION AND IMPLEMENTATION	DIRECT	F12AP00352	5,053
15.658	NATURAL RESOURCE DAMAGE ASSESSMENT, RESTORATION AND IMPLEMENTATION	DIRECT	F12AP00598	26,981
15.658	NATURAL RESOURCE DAMAGE ASSESSMENT, RESTORATION AND IMPLEMENTATION	DIRECT	F13AC00250	1,355
<b>15.658 Total</b>				<b>298,370</b>

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
15.660	ENDANGERED SPECIES - CANDIDATE CONSERVATION ACTION FUNDS	DIRECT	F11AC00050	\$8,750
15.660	ENDANGERED SPECIES- CANDIDATE CONSERVATION ACTION FUNDS	DIRECT	F08AP00063	(49)
15.660	ENDANGERED SPECIES- CANDIDATE CONSERVATION ACTION FUNDS	DIRECT	F12AC00488	17,821
15.660	ENDANGERED SPECIES - CANDIDATE CONSERVATION ACTION FUNDS	ID, OFFICE OF SPECIES CONSERVATION	SR1202	833,923
<b>15.660 Total</b>				<b>860,445</b>
15.662	GREAT LAKES RESTORATION	OH, DEPARTMENT OF NATURAL RESOURCES	AIS-2012-01	1,874
15.662	GREAT LAKES RESTORATION	DIRECT	F11AP00049	3,689
15.662	GREAT LAKES RESTORATION	DIRECT	F11AP00180	3,487
15.662	GREAT LAKES RESTORATION	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	0501.12.032200	19,672
15.662	GREAT LAKES RESTORATION	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2011-0057-004	399,636
15.662	GREAT LAKES RESTORATION	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2011-0057-005	340,137
15.662	GREAT LAKES RESTORATION	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	NO ID#	2,427
15.662	GREAT LAKES RESTORATION	DIRECT	F10AP00112	196,955
15.662	GREAT LAKES RESTORATION	DIRECT	F12AP00976	75,903
<b>15.662 Total</b>				<b>1,043,780</b>
15.663	NATIONAL FISH AND WILDLIFE FOUNDATION	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	0101.12.028934	31,451
15.663	NATIONAL FISH AND WILDLIFE FOUNDATION	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	1201.12.030367	41,057
15.663	NATIONAL FISH AND WILDLIFE FOUNDATION	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	1401.10.023888	121,763
15.663	NATIONAL FISH AND WILDLIFE FOUNDATION	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	1901.11.028773	90,166
15.663	NATIONAL FISH AND WILDLIFE FOUNDATION	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	1903.12.031642	15,407
15.663	NATIONAL FISH AND WILDLIFE FOUNDATION	GA, DEPARTMENT OF NATURAL RESOURCES	1903.12.033218	6,010
<b>15.663 Total</b>				<b>305,854</b>
15.664	FISH AND WILDLIFE COORDINATION AND ASSISTANCE PROGRAMS	DC, WILDLIFE MANAGEMENT INSTITUTE	2012-02	52,927
15.664	FISH AND WILDLIFE COORDINATION AND ASSISTANCE PROGRAMS	DC, WILDLIFE MANAGEMENT INSTITUTE	ALCC 2012-01	5,931
15.664	FISH AND WILDLIFE COORDINATION AND ASSISTANCE PROGRAMS	DC, WILDLIFE MANAGEMENT INSTITUTE	NALCC 2011-05	6,678
15.664	FISH AND WILDLIFE COORDINATION AND ASSISTANCE PROGRAMS	DC, WILDLIFE MANAGEMENT INSTITUTE	NALCC 2011-09	49,995
15.664	FISH AND WILDLIFE COORDINATION AND ASSISTANCE PROGRAMS	DC, WILDLIFE MANAGEMENT INSTITUTE	NALCC 2011-15	27,860
15.664	FISH AND WILDLIFE COORDINATION AND ASSISTANCE PROGRAMS	DC, WILDLIFE MANAGEMENT INSTITUTE	NALCC 2012-01	111
15.664	FISH AND WILDLIFE COORDINATION AND ASSISTANCE PROGRAMS	DIRECT	F11AP00121	15
<b>15.664 Total</b>				<b>143,517</b>

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
15.668	COASTAL IMPACT ASSISTANCE PROGRAM	AK, DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT: DIVISION OF COMMUNITY AND REGIONAL AFFAIRS	10-CIAP-015	\$4,959
15.668	COASTAL IMPACT ASSISTANCE PROGRAM	AK, DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT; DIVISION OF COMMUNITY AND REGIONAL AFFAIRS	10-CIAP-027	37,246
15.668	COASTAL IMPACT ASSISTANCE PROGRAM	TX, GENERAL LAND OFFICE	13-149-000-7237	62,171
<b>15.668 Total</b>				<b>104,376</b>
15.669	COOPERATIVE LANDSCAPE CONSERVATION	DIRECT	F11AP00154	(318)
15.669	COOPERATIVE LANDSCAPE CONSERVATION	TX, INTERNATIONAL CRANE FUNDATION	TXFO-RGP-WMI-ICF	1,768
15.669	COOPERATIVE LANDSCAPE CONSERVATION	DIRECT	F12AC01516	129,057
<b>15.669 Total</b>				<b>130,507</b>
15.808	U.S. GEOLOGICAL SURVEY-RESEARCH AND DATA ACQUISITION	DIRECT	G10AC00108	46,348
<b>15.808 Total</b>				<b>46,348</b>
15.820	NATIONAL CLIMATE CHANGE AND WILDLIFE SCIENCE CENTER	MA, UNIVERSITY OF MASSACHUSETTS	13 007454 B 00	3,760
<b>15.820 Total</b>				<b>3,760</b>
15.875	ECONOMIC, SOCIAL, AND POLITICAL DEVELOPMENT OF THE TERRITORIES	DIRECT	CRI-FSM-7	12,333
15.875	ECONOMIC, SOCIAL, AND POLITICAL DEVELOPMENT OF THE TERRITORIES	DIRECT	D12AP00303	26,191
15.875	ECONOMIC, SOCIAL, AND POLITICAL DEVELOPMENT OF THE TERRITORIES	DIRECT	D13AP00092	75,000
<b>15.875 Total</b>				<b>113,524</b>
15.916	OUTDOOR RECREATION _ACQUISITION, DEVELOPMENT AND PIANNING	DIRECT	P09AC00038	12,549
<b>15.916 Total</b>				<b>12,549</b>
15.921	RIVERS, TRAILS AND CONSERVATION ASSISTANCE	NH, LAMPREY RIVER WILD AND SCENIC SUBCOMMITTEE	NO ID#	321,000
<b>15.921 Total</b>				<b>321,000</b>
15.944	NATURAL RESOURCE STEWARDSHIP	DIRECT	H8120090003	134,603
15.944	NATURAL RESOURCE STEWARDSHIP	DIRECT	P09AC00202	8,523
15.944	NATURAL RESOURCE STEWARDSHIP	DIRECT	P11AC90810	102,928
<b>15.944 Total</b>				<b>246,054</b>
15.945	COOPERATIVE RESEARCH AND TRAINING PROGRAMS-RESOURCES OF THE NATIONAL PARK SYSTEM	DIRECT	H5299090014	29,494
15.945	COOPERATIVE RESEARCH AND TRAINING PROGRAMS-RESOURCES OF THE NATIONAL PARK SYSTEM	FL, GULF COAST CESU	P12AC11131	43,985
<b>15.945 Total</b>				<b>73,479</b>

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
15.97-058 <b>15.97-058 Total</b>	BOR/NFWF WRD RESTORATION	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	97-058	\$161,091 <b>161,091</b>
15.H3992060004 <b>15.H3992060004 Total</b>	NPS POGO MOD 3	DIRECT	H3992060004	(51) <b>(51)</b>
15.H6355050001 <b>15.H6355050001 Total</b>	NPS TALLGRASS PRAIRIE NP	DIRECT	H6355050001	(1) <b>(1)</b>
15.L08PX03539 <b>15.L08PX03539 Total</b>	BLM ALI PRIORITY PLANNING	DIRECT	L08PX03539	12,788 <b>12,788</b>
15.L10PX04102 <b>15.L10PX04102 Total</b>	BLM ALI FACILITATION	DIRECT	L10PX04102	3,332 <b>3,332</b>
15.NY-020-FY13 <b>15.NY-020-FY13 Total</b>	FISH AND WILDLIFE COORDINATION AND ASSISTANCE PROGRAMS	VA, NATURESERVE	NY-020-FY13	2,535 <b>2,535</b>
15.OMP2009-01 <b>15.OMP2009-01 Total</b>	OMP/BLM PRESCRIBED FIRE	CO, OWL MOUNTAIN PARTNERSHIP	OMP2009-01	43 <b>43</b>
15.P1120005-00 <b>15.P1120005-00 Total</b>	INDEPENDENCE LAKE LCT RESTORATION	CA, DEPARTMENT OF FISH AND GAME	P1120005-00	53,763 <b>53,763</b>
15.P11AC90602 <b>15.P11AC90602 Total</b>	NPS BANDELIER INTERNS	DIRECT	P11AC90602	17,562 <b>17,562</b>
15.P12AC10347 <b>15.P12AC10347 Total</b>	NPS BANDELIER INTERNS2	DIRECT	P12AC10347	486 <b>486</b>
15.P600095 <b>15.P600095 Total</b>	BOR/UA CISTERN	AZ, UNIVERSITY OF ARIZONA	P600095	(78) <b>(78)</b>
15.RO9PX20028 <b>15.RO9PX20028 Total</b>	BOR WRD FISHERIES MONITOR	DIRECT	RO9PX20028	(246) <b>(246)</b>
15.109-200086 <b>15.109-200086 Total</b>	CIAP RESTORATION PLAN	LA, LOUISIANA OFFICE OF COASTAL PROTECTION AND RESTORATION	109-200086	17,000 <b>17,000</b>
15.12-516-0000-00055 <b>15.12-516-0000-00055 Total</b>	FWS/NMGF GILA MONITOR 3	ND, GAME AND FISH COMMISSION	12-516-0000-00055	23,300 <b>23,300</b>

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
15.2010-001	NFWF/KWP KEYSTONE INITIAT	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	2010-001	(\$26)
<b>15.2010-001 Total</b>				<b>(26)</b>
15.283-2818-002	BOEMRE/PARAMETRIX TOOL	WA, PARAMETRIX INC.	283-2818-002	(43)
<b>15.283-2818-002 Total</b>				<b>(43)</b>
15.40181-8-G547-BA	USFWS/EDF BLACK ANKLE BOG	NC, ENVIRONMENTAL DEFENSE FUND	40181-8-G547-BA	6,535
<b>15.40181-8-G547-BA Total</b>				<b>6,535</b>
15.UNK	BIA/EKWOK WATER PLAN	AK, NATIVE VILLAGE OF EKWOK	NO ID#	(33)
15.UNK	BLM JACKSON COUNTY FIRE	CO, JACKSON CITY	NO ID#	(120)
15.UNK	BLM/LOWCLOUDS STREAMFLOW	AZ, LOWCLOUDS HYDROLOGY, INC.	NO ID#	1,755
15.UNK	NE BULRUSH 2012	DIRECT	NO ID#	1,695
15.UNK	USFWS FHLCA STARTUP	DIRECT	NO ID#	248
15.UNK	USFWS FHLCA STARTUP II	DIRECT	NO ID#	777
15.UNK	USFWS/PF MULE DEER CORR	MN, PHEASANTS FOREVER, INC.	NO ID#	21,280
<b>15. UNK Total</b>				<b>25,602</b>
<b>U.S. DEPARTMENT OF INTERIOR TOTAL</b>				<b>20,530,026</b>
19.017	ENVIRONMENTAL AND SCIENTIFIC PARTNERSHIPS AND PROGRAMS DIRECT		S-LMAQM-11-GR-1022	296,224
<b>19.017 Total</b>				<b>296,224</b>
19.S-FJ600-12-GR-012	USDOS PNG FSC MTG	DIRECT	S-FJ600-12-GR-012	20,985
<b>19.S-FJ600-12-GR-012 Total</b>				<b>20,985</b>
<b>U.S. DEPARTMENT OF STATE TOTAL</b>				<b>317,209</b>
20.205	HIGHWAY PLANNING AND CONSTRUCTION	RI, DEPARTMENT OF ENVIRONMENTAL MANAGEMENT	NO ID#	145,583
<b>20.205 Total</b>				<b>145,583</b>
20.219	RECREATIONAL TRAILS PROGRAM	NH, DEPARTMENT OF RESOURCES AND ECONOMIC DEVELOPMENT	12-041	16,306
<b>20.219 Total</b>				<b>16,306</b>
20.26663	ODOT VERNAL POOL BANK	OR, DEPARTMENT OF TRANSPORTATION	26663	48,215
<b>20.26663 Total</b>				<b>48,215</b>
20.C030564	DOT GUIDES	NY, NEW YORK STATE DEPARTMENT OF TRANSPORTATION	C030564	39,693
<b>20.C030564 Total</b>				<b>39,693</b>

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THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
20.UNK	CANAAN VALLEY/DOLLY SODS	WV, DEPARTMENT OF TRANSPORTATION	NO ID#	\$218,500
20.UNK	DOT/ODOT WP FISH PASSAGE	OR, WILLAMETTE PARTNERSHIP	NO ID#	17,240
<b>20.UNK Total</b>				<b>235,740</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION TOTAL</b>				<b>485,537</b>
47.074	BIOLOGICAL SCIENCES	NY, AMERICAN MUSEUM OF NATURAL HISTORY	58365	(39)
<b>47.074 Total</b>				<b>(39)</b>
<b>NATIONAL SCIENCE FOUNDATION TOTAL</b>				<b>(39)</b>
66.123	TECHNICAL INVESTIGATIONS AND IMPLEMENTATION ASSISTANCE PROGRAM	WA, RECREATION AND CONSERVATION OFFICE	11-1651A	64,300
66.123	TECHNICAL INVESTIGATIONS AND IMPLEMENTATION ASSISTANCE PROGRAM	WA, RECREATION AND CONSERVATION OFFICE	11-1657A	362,366
66.123	TECHNICAL INVESTIGATIONS AND IMPLEMENTATION ASSISTANCE PROGRAM	DIRECT	PC-00J304-01-0	524,161
66.123	TECHNICAL INVESTIGATIONS AND IMPLEMENTATION ASSISTANCE PROGRAM	WA, RECREATION AND CONSERVATION OFFICE	11-1650R	162,450
66.123	TECHNICAL INVESTIGATIONS AND IMPLEMENTATION ASSISTANCE PROGRAM	WA, STATE OF WASHINGTON DEPARTMENT OF ECOLOGY	G1200525	137,892
66.123	TECHNICAL INVESTIGATIONS AND IMPLEMENTATION ASSISTANCE PROGRAM	WA, STATE OF WASHINGTON DEPARTMENT OF ECOLOGY	G1200526	138,426
<b>66.123 Total</b>				<b>1,389,595</b>
66.437	LONG ISLAND SOUND PROGRAM	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	1401.12.032735	191
<b>66.437 Total</b>				<b>191</b>
66.439	TARGETED WATERSHEDS GRANTS	DIRECT	WS-95442209-01	42,125
<b>66.439 Total</b>				<b>42,125</b>
66.456	NATIONAL ESTUARY PROGRAM	NC, DEPARTMENT OF ENVIRONMENTAL AND NATURAL RESOURCES	4438	74,500
66.456	NATIONAL ESTUARY PROGRAM	NH, UNIVERSITY OF NEW HAMPSHIRE	11-068	(66)
66.456	NATIONAL ESTUARY PROGRAM	TX, COASTAL BEND BAYS AND ESTUARIES PROGRAM	1306	4,063
<b>66.456 Total</b>				<b>78,497</b>
66.460	NONPOINT SOURCE IMPLEMENTATION GRANTS	AL, DEPARTMENT OF ENVIRONMENTAL MANAGEMENT	C10595081	164,063
66.460	NONPOINT SOURCE IMPLEMENTATION GRANTS	IN, DEPARTMENT OF ENVIRONMENTAL MANAGEMENT	A305-10-84	(550)
66.460	NONPOINT SOURCE IMPLEMENTATION GRANTS	IN, DEPARTMENT OF ENVIRONMENTAL MANAGEMENT	A305-2-8	81,949
66.460	NONPOINT SOURCE IMPLEMENTATION GRANTS	LA, DEPARTMENT OF ENVIRONMENTAL QUALITY	685907	(2,097)
66.460	NONPOINT SOURCE IMPLEMENTATION GRANTS	NV, DEPARTMENT OF ENVIRONMENTAL PROTECTION	DEP 11-027-1	24,225

The accompanying notes are an integral part of this schedule

THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
66.460	NONPOINT SOURCE IMPLEMENTATION GRANTS	NV, DIVISION OF ENVIRONMENTAL PROTECTION	DEP 12-021	\$16,490
66.460	NONPOINT SOURCE IMPLEMENTATION GRANTS	TN, DEPARTMENT OF AGRICULTURE	36337	5,120
66.460	NONPOINT SOURCE IMPLEMENTATION GRANTS	TN, DEPARTMENT OF AGRICULTURE	NO ID#	24,922
66.460	NONPOINT SOURCE IMPLEMENTATION GRANTS	WY, DEPARTMENT OF ENVIRONMENTAL QUALITY	NO ID#	131,972
66.460	NONPOINT SOURCE IMPLEMENTATION GRANTS	VA, DANIEL BOONE SOIL AND WATER CONSERVATION DISTRICT	NO ID#	(81)
<b>66.460 Total</b>				<b>446,013</b>
66.461	REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	NM, NEW MEXICO ENVIRONMENT DEPARTMENT	12-667-5000-0012	22,006
66.461	REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	NY, ADIRONDACK PARK AGENCY	67	500
66.461	REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	WV, DEPARTMENT OF ENVIRONMENTAL PROTECTION	19503	131,302
66.461	REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	WY, GAME AND FISH COMMISSION	001890	24,221
66.461	REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	WY, WYOMING GAME AND FISH DEPARTMENT	001715	16,830
66.461	REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	NE, UNIVERSITY OF NEBRASKA	NO ID#	(40)
<b>66.461 Total</b>				<b>194,819</b>
66.466	CHESAPEAKE BAY PROGRAM	DC, NATIONAL FISH AND WILDLIFE FOUNDATION	0603.12.032881	28,304
66.466	CHESAPEAKE BAY PROGRAM	MD, DEPARTMENT OF NATURAL RESOURCES	KO0B3400123	3,767
<b>66.466 Total</b>				<b>32,071</b>
66.469	GREAT LAKES PROGRAM	MI, CENTRAL MICHIGAN UNIVERSITY	WBS 619721	5,134
66.469	GREAT LAKES PROGRAM	DC, UNITED STATES DEPARTMENT OF AGRICULTURE NATURAL RESOURCES	68-52KY-11-015	(1,491)
66.469	GREAT LAKES PROGRAM	DIRECT	GL-00E00504-1	67,439
66.469	GREAT LAKES PROGRAM	DIRECT	GL-00E00548-4	98,846
66.469	GREAT LAKES PROGRAM	DIRECT	GL-00E00553-1	398,093
66.469	GREAT LAKES PROGRAM	DIRECT	GL-00E00579-1	47,900
66.469	GREAT LAKES PROGRAM	DIRECT	GL-00E00634-1	172,972
66.469	GREAT LAKES PROGRAM	DIRECT	GL-00E00640-0	425,158
66.469	GREAT LAKES PROGRAM	DIRECT	GL-00E00799-1	101,617
66.469	GREAT LAKES PROGRAM	DIRECT	GL-00E00805-0	327,907
66.469	GREAT LAKES PROGRAM	DIRECT	GL-00E00811-2	169,232
66.469	GREAT LAKES PROGRAM	DIRECT	GL-00E00842-0	109,302
66.469	GREAT LAKES PROGRAM	DIRECT	GL-00E00850-2	71,129
66.469	GREAT LAKES PROGRAM	DIRECT	GL-00E01142-0	136,913
66.469	GREAT LAKES PROGRAM	DIRECT	GL-00E01143-1	24,742
66.469	GREAT LAKES PROGRAM	DIRECT	GL-00E01144-0	43,765
66.469	GREAT LAKES PROGRAM	DIRECT	GL-97220500-0	169,850
66.469	GREAT LAKES PROGRAM	IN, INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT	A305-1-14	129,844
<b>66.469 Total</b>				<b>2,498,352</b>
66.475	GULF OF MEXICO PROGRAM	DIRECT	MX-95463410	76,200
<b>66.475 Total</b>				<b>76,200</b>

The accompanying notes are an integral part of this schedule



THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
66.481	LAKE CHAMPLAIN BASIN PROGRAM	MA, NEW ENGLAND INTERSTATE WATER POLLUTION CONTROL COMMISSION	LC-2010-019	\$8
66.481	LAKE CHAMPLAIN BASIN PROGRAM	VT, DEPARTMENT OF ENVIRONMENTAL CONSERVATION	LC-96129801	10,681
66.481	LAKE CHAMPLAIN BASIN PROGRAM	NY, AUSABLE RIVER ASSOCIATION	NO ID#	779
66.481	LAKE CHAMPLAIN BASIN PROGRAM	VT, DEPARTMENT OF ENVIRONMENTAL CONSERVATION	WQ11-WC-01	4,390
<b>66.481 Total</b>				<b>15,858</b>
66.716	RESEARCH, DEVELOPMENT, MONITORING, PUBLIC EDUCATION, TRAINING, DEMONSTRATIONS, AND STUDIES	DIRECT	X8-96498408-0	3,962
<b>66.716 Total</b>				<b>3,962</b>
<b>ENVIRONMENTAL PROTECTION AGENCY TOTAL</b>				<b>4,777,683</b>
81.00051446	BPA WV CONFLUENCE 2011	DIRECT	00051446	(8,679)
<b>81.00051446 Total</b>				<b>(8,679)</b>
81.00056741	BPA WV CONFLUENCE 12	DIRECT	00056741	249,084
<b>81.00056741 Total</b>				<b>249,084</b>
81.00057562	BPA WILLOW CREEK 2012	DIRECT	00057562	76,788
<b>81.00057562 Total</b>				<b>76,788</b>
81.00062045	BPA WILLOW CREEK 13	DIRECT	00062045	15,257
<b>81.00062045 Total</b>				<b>15,257</b>
81.00062236	BPA WV CONFLUENCE 13	DIRECT	00062236	52,839
<b>81.00062236 Total</b>				<b>52,839</b>
81.UNK	RATTLESNAKE BUTTE/BPA/MCDOUGAL	DIRECT	NO ID#	54,000
81.UNK	WEST EUGENE WETLANDS/BPA CRAFT3 SADRI	DIRECT	NO ID#	805,000
<b>81.UNK Total</b>				<b>859,000</b>
<b>U.S. DEPARTMENT OF ENERGY TOTAL</b>				<b>1,244,289</b>
94.006	AMERICORPS	AZ, GOVERNOR'S OFFICE FOR CHILDREN, YOUTH, AND FAMILIES	AC-VSG-13-3273-10	72,545
94.006	AMERICORPS	AZ, GOVERNOR'S OFFICE FOR CHILDREN, YOUTH, AND FAMILIES	AO-VSG-11-1273-05Y2	13,275
94.006	AMERICORPS	OR, HOUSING AND COMMUNITY SERVICES DEPARTMENT	01473	77,461
<b>94.006 Total</b>				<b>163,281</b>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE TOTAL</b>				<b>163,281</b>

The accompanying notes are an integral part of this schedule

THE NATURE CONSERVANCY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2013

CFDA NUMBER	PROJECT TITLE/PROJECT NAME	PASS-THROUGH GRANTOR	AGREEMENT ID/ PASS -THROUGH #	FY13 FEDERAL EXPENDITURES
95.CEQP13C001XXX	CEQ RUFFO IPA 2013	DIRECT	CEQP13C001XXX	\$62,847
<b>95.CEQP13C001XXX Total</b>				<b>62,847</b>
<b>COUNCIL ON ENVIRONMENTAL QUALITY TOTAL</b>				<b>62,847</b>
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	DC, WORLD WILDLIFE FUND	BZ90	744,002
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	DC, WORLD WILDLIFE FUND	CT46	569,702
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	DC, WORLD WILDLIFE FUND	WA83	1,356,575
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	DIRECT	486-A-00-06-00016-00	(10)
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	DIRECT	512-A-09-00003	(122)
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	DIRECT	517-A-00-09-00106-00	2,002,407
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	DIRECT	AID-00A-A-11-00039	1,216,469
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	DIRECT	AID-512-A-11-00004	2,046,561
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	DIRECT	AID-514-G-10-00003	(806)
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	DIRECT	AID-514-G-10-00004	(4,524)
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	DIRECT	AID-523-A-11-00001	3,583,992
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	DIRECT	AID-OAA-A-11-00019	1,511,825
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	DIRECT	RLA-A-00-06-00070-00	(54,172)
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	NY, RAINFOREST ALLIANCE INC.	SF1845	25,690
<b>98.001 Total</b>				<b>12,997,589</b>
98.1001614-11S-19087-00	USAID/DAI/PROPARQUE	MD, DEVELOPMENT ALTERNATIVES INC.	1001614-11S-19087-00	355,004
<b>98.1001614-11S-19087-00 Total</b>				<b>355,004</b>
98.3714-01-TNC-01	SACR-ECOT-GSTA MGMT	DC, FHI 360	3714-01-TNC-01	(127)
<b>98.3714-01-TNC-01 Total</b>				<b>(127)</b>
98.EPPI05040002000TNC01	AID/CHEMONICS/MAREA/SALAR	DC, CHEMONICS	EPPI05040002000TNC01	102,737
<b>98.EPPI05040002000TNC01 Total</b>				<b>102,737</b>
98.511-A-00-03-0020000	USAID BOLFOR II	DIRECT	511-A-00-03-0020000	748
<b>98.511-A-00-03-0020000 Total</b>				<b>748</b>
98.UNK	USAID/JGI TANZANIA	VA, JANE GOODALL INSTITUTE	NO ID#	51,746
<b>98. UNK Total</b>	<b>98. UNK Total</b>			<b>51,746</b>
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT TOTAL</b>				<b>13,507,697</b>
Total All Other Federal Expenditures				71,224,508
Total Research and Development Cluster				83,822
<b>TOTAL FEDERAL EXPENDITURES</b>				<b>71,308,330</b>
TOTAL GEF NON-FEDERAL EXPENDITURES				81,972

The accompanying notes are an integral part of this schedule

# **The Nature Conservancy**

## **Notes to Schedule of Expenditures of Federal Awards**

**For the year ended June 30, 2013**

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### **1. Basis of presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes the federal expenditures of The Nature Conservancy (The Conservancy) under programs of the U.S. federal government for the year ended June 30, 2013. The amounts reported as federal expenditures were obtained from the Conservancy's general ledger. Because the Schedule of Expenditures of Federal Awards presents only a selected portion of the operations of the Conservancy, it is not intended to and does not present the consolidated financial position, changes in net assets and cash flows of the Conservancy.

The Schedule includes all grants, contracts, and similar agreements entered into directly between The Conservancy and agencies and departments of the U.S. federal government or passed through directly to the Conservancy through agencies receiving federal funding.

### **2. Summary of significant accounting policies**

For the purpose of the Schedule, expenditures for federal award programs are recognized on the accrual basis of accounting. Negative amounts on the Schedule are adjustments to expenditures reported in the prior year in the course of normal business. Full CFDA and passthrough numbers are presented when available.

### **3. Global Environment Facility Grant**

The Nature Conservancy received a Global Environment Facility (GEF) grant (funded by the GEF Trust Fund, GEF Grant Number TF010220) from the World Bank, the acting Implementing Agency for the Sustainable Financing and Management of Eastern Caribbean Marine Ecosystem Project ("Project"), dated September 6, 2011. The objective of the Project is to contribute to enhancing the long-term sustainability of Protected Area networks in the "Participating Countries" by (i) establishing sustainable financing mechanisms; (ii) strengthening of the Marine Protected Area networks; and (iii) deploying a regional monitoring and information system for the Protected Area networks.

The project effectiveness date is from November 18, 2011 to December 31, 2016 for a total award of \$8,750,000. The Nature Conservancy, The Organization of the Eastern Caribbean States ("OECS"), Participating Countries (Antigua and Barbuda, Grenada, St. Kitts and Nevis, St. Lucia, and St. Vincent and the Grenadines), and Kreditanstalt für Wiederaufbau ("KfW"), also known as the German Development Bank, have pledged \$10,122,000 in co-finance to the Project.

### **4. Amounts awarded to subrecipients**

The 2013 Schedule of Expenditures of Federal Awards includes approximately \$16 million of subawards made to organizations assisting in project implementation. Of the federal expenditures presented in the Schedule, The Conservancy provided federal awards to subrecipients as follows:

**The Nature Conservancy**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2013**

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CFDA NUMBER	PROJECT TITLE/PROGRAM NAME	AGREEMENT ID	AMOUNT PROVIDED TO SUBRECIPIENT
10.664	COOPERATIVE FORESTRY ASSISTANCE	11-CA-11132543-158	440,223
<b>10.664 Total</b>			<b>440,223</b>
10.678	DEPARTMENT OF AGRICULTURE FOREST SERVICE	10-DG-11420004-146	7,151
<b>10.678 Total</b>			<b>7,151</b>
10.684	INTERNATIONAL FORESTRY PROGRAMS	10-DG-11132762-165	57,041
10.684	INTERNATIONAL FORESTRY PROGRAMS	11-DG-11132762-196	24,049
<b>10.684 Total</b>			<b>81,090</b>
10.688 (ARRA)	ARRA-WILDLIFE FIRE MANAGEMENT	10-SA-11060489-077	3,104,317
<b>10.688 (ARRA) Total</b>			<b>3,104,317</b>
10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	69-3A75-9-132	19,216
10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	69-5A12-11-327	28,807
<b>10.912 Total</b>			<b>48,023</b>
10.UNK	USFS INDIGENOUS MOVEMENT	NO ID#	24,654
<b>10.UNK Total</b>			<b>24,654</b>
<b>U.S. DEPARTMENT OF AGRICULTURE TOTAL</b>			<b>3,705,458</b>
11.426	FINANCIAL ASSISTANCE FOR NATIONAL CENTERS FOR COASTAL OCEAN SCIENCE	NO ID#	7,527
<b>11.426 Total</b>			<b>7,527</b>
11.463	HABITAT CONSERVATION	FAF-11018	26,997
11.463	HABITAT CONSERVATION	NA10NMF4630081	409,125
11.463	HABITAT CONSERVATION	NA11NMF4630145	910,312
<b>11.463 Total</b>			<b>1,346,434</b>
11.463 (ARRA)	ARRA- HABITAT CONSERVATION	NA09NMF4630304	38,269
11.463 (ARRA)	ARRA-HABITAT CONSERVATION	NA09NMF4630308	13,328
11.463 (ARRA)	ARRA-HABITAT CONSERVATION	NA09NMF4630317	30,003
11.463 (ARRA)	ARRA-HABITAT CONSERVATION	NA09NMF4630332	257,374
<b>11.463 (ARRA) Total</b>			<b>338,974</b>
11.473	COASTAL SERVICES CENTER	SAA.12(188).TNC.MC.2	15,000
<b>11.473 Total</b>			<b>15,000</b>
<b>U.S. DEPARTMENT OF COMMERCE TOTAL</b>			<b>1,707,935</b>
12.N62470-12-2-7012	US NAVY LONG SHOAL OYSTER	N62470-12-2-7012	300,000
<b>12.N62470-12-2-7012 Total</b>			<b>300,000</b>
12.W911SR-06-2-0006	FORT LEWIS ACUB	W911SR-06-2-0006	199,690
<b>12.W911SR-06-2-0006 Total</b>			<b>199,690</b>
12.W911SR-06-2-0007	DOD-FT BENNING ACUB OPS	W911SR-06-2-0007	54,170
<b>12.W911SR-06-2-0007 Total</b>			<b>54,170</b>
12.W912DW-11-2-0002	JBLM TASK ORDER 0001 FY12	W912DW-11-2-0002	298,990
<b>12.W912DW-11-2-0002 Total</b>			<b>298,990</b>

(continued)

**The Nature Conservancy**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2013**

U.S. DEPARTMENT OF DEFENSE TOTAL			852,850
15.230	INVASIVE AND NOXIOUS PLANT MANAGEMENT	L11AC20322	8,000
<b>15.230 Total</b>			<b>8,000</b>
15.234	SECURE RURAL SCHOOLS AND COMMUNITY SELF-DETERMINATION	L10AC20039	16,638
<b>15.234 Total</b>			<b>16,638</b>
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	2010-0019-000	41,811
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	2010-0060-023	1,073
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	F10AP00052	83,045
<b>15.608 Total</b>			<b>125,929</b>
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	F12AP00154	490,000
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	F13AP00353	153,327
15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND	F09AP00321	271,392
<b>15.623 Total</b>			<b>914,719</b>
15.630	COASTAL PROGRAM	F09AC00069	36,801
15.630	COASTAL PROGRAM	F10AC00422	10,355
<b>15.630 Total</b>			<b>47,156</b>
15.631	PARTNERS FOR FISH AND WILDLIFE	F10AC00036	2,162
15.631	PARTNERS FOR FISH AND WILDLIFE	F10AP00187	7,576
<b>15.631 Total</b>			<b>9,738</b>
15.632	CONSERVATION GRANTS PRIVATE STEWARDSHIP FOR IMPERILED SPECIES	F07AC00022	1,076
<b>15.632 Total</b>			<b>1,076</b>
15.634	STATE WILDLIFE GRANTS	10-1047	378
15.634	STATE WILDLIFE GRANTS	U2-4-R	126,271
<b>15.634 Total</b>			<b>126,649</b>
15.650	RESEARCH GRANTS (GENERIC)	F09AC00027	40,938
15.650	RESEARCH GRANTS (GENERIC)	F12AP00432	41,690
<b>15.650 Total</b>			<b>82,628</b>
15.657	ENDANGERED SPECIES CONSERVATION	F10AC00045	13,828
<b>15.657 Total</b>			<b>13,828</b>
15.658	NATURAL RESOURCE DAMAGE ASSESSMENT, RESTORATION AND IMPLEMENTATION	F11AC00337	151,648
<b>15.658 Total</b>			<b>151,648</b>
15.660	ENDANGERED SPECIES - CANDIDATE CONSERVATION ACTION FUNDS	F11AC00050	7,452
<b>15.660 Total</b>			<b>7,452</b>
15.662	GREAT LAKES RESTORATION	0501.12.032200	15,226
15.662	GREAT LAKES RESTORATION	2011-0057-004	301,409
<b>15.662 Total</b>			<b>316,635</b>

(continued)

**The Nature Conservancy**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2013**

<b>U.S. DEPARTMENT OF INTERIOR TOTAL</b>			<b>1,822,096</b>
66.123	TECHNICAL INVESTIGATIONS AND IMPLEMENTATION ASSISTANCE PROGRAM	G1200525	80,000
66.123	TECHNICAL INVESTIGATIONS AND IMPLEMENTATION ASSISTANCE PROGRAM	G1200526	85,047
66.123	TECHNICAL INVESTIGATIONS AND IMPLEMENTATION ASSISTANCE PROGRAM	PC-00J304-01-0	233,173
<b>66.123 Total</b>			<b>398,220</b>
66.460	NONPOINT SOURCE IMPLEMENTATION GRANTS	A305-2-8	19,871
<b>66.460 Total</b>			<b>19,871</b>
66.466	CHESAPEAKE BAY PROGRAM	0603.12.032881	640
<b>66.466 Total</b>			<b>640</b>
66.469	GREAT LAKES PROGRAM	GL-00E00548-4	61,330
66.469	GREAT LAKES PROGRAM	GL-00E00553-1	167,365
66.469	GREAT LAKES PROGRAM	GL-00E00579-1	19,855
66.469	GREAT LAKES PROGRAM	GL-00E00640-0	244,517
66.469	GREAT LAKES PROGRAM	GL-00E00799-1	26,463
66.469	GREAT LAKES PROGRAM	GL-00E00811-2	110,434
66.469	GREAT LAKES PROGRAM	GL-00E00850-2	38,046
66.469	GREAT LAKES PROGRAM	GL-00E01143-1	3,226
66.469	GREAT LAKES PROGRAM	GL-97220500-0	64,442
<b>66.469 Total</b>			<b>735,678</b>
<b>ENVIRONMENTAL PROTECTION AGENCY TOTAL</b>			<b>1,154,409</b>
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	517-A-00-09-00106-00	991,693
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	AID-00A-A-11-00039	489,562
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	AID-512-A-11-00004	1,252,939
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	AID-523-A-11-00001	2,072,625
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	AID-OAA-A-11-00019	538,765
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	BZ90	48,932
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	RLA-A-00-06-00070-00	7,431
98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	WA83	1,083,964
<b>98.001 Total</b>			<b>6,485,911</b>
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT TOTAL</b>			<b>6,485,911</b>
<b>TOTAL FEDERAL AWARDS PROVIDED TO SUBRECIPIENTS</b>			<b>15,728,659</b>

**The Nature Conservancy**  
**Schedule of Indirect Cost Rate Computation**  
**For the year ended June 30, 2013**

Indirect costs	Balance	Unallowable Costs & Exclusions	Allowable indirect costs
Salaries	\$ 48,469,895	\$ -	\$ 48,469,895
Fringe benefits	20,578,482	-	20,578,482
Fees and charges	12,535,590	-	12,535,590
Supplies and communications	4,257,295	-	4,257,295
Travel	2,742,600	-	2,742,600
Occupancy	12,686,277	-	12,686,277
Equipment	1,355,572	-	1,355,572
Unallowable and exclusions	5,986,562	5,986,562	-
	<u>\$ 108,612,273</u>	<u>\$ 5,986,562</u>	<u>\$ 102,625,711</u>

Total operating and land fund expenses per Statement of Total Costs \$ 759,921,164

Less:

Exclusions 176,425,681

Total indirect costs 108,612,273

Distribution base (direct costs) \$ 474,883,210

Indirect cost rate

(Allowable indirect costs/distribution base) 21.61%

Excluded from the computation of the allowable indirect cost are unallowable costs totaling \$5,986,562 as of June 30, 2013. Exclusions from the computation of the total direct cost base are primarily composed of external transfers of land and the value of land sold or donated to government agencies and other conservation organizations totaling \$176,425,681, because their inclusion distorts the assessment of indirect costs.

**The Nature Conservancy**  
**Schedule of Fringe Benefit Rate Calculation**  
**For the year ended June 30, 2013**

Fringe benefit account	Fringe benefit expense - regular employees	Fringe benefit expense - short-term employees	Fringe benefit expense - foreign employees	Total
ACCRUED VACATION	\$ 13,672,456	\$ -	\$ -	\$ 13,672,456
SICK LEAVE EXPENSE	4,506,833	22,879	-	4,529,712
HOLIDAY & ADMINISTRATIVE LEAVE EXPENSE	7,961,817	40,468	-	8,002,285
MILITARY LEAVE	-	-	-	-
MEDICAL INSURANCE CLAIMS, FEES AND PREMIUMS	15,193,302	-	-	15,193,302
LIFE INSURANCE	455,392	-	-	455,392
ACCIDENTAL DEATH AND DISMEMBERMENT	72,532	-	-	72,532
DISABILITY INSURANCE	516,258	-	-	516,258
WORKERS' COMPENSATION	1,145,353	23,647	-	1,169,000
FICA	14,592,515	301,515	-	14,894,030
PENSION 401(K)	13,122,298	66,947	-	13,189,245
STATE UNEMPLOYMENT TAXES	642,824	14,025	-	656,849
INTERNATIONAL BENEFITS	582,748	-	-	582,748
FOREIGN MEDICAL BENEFITS	-	-	1,619,004	1,619,004
FOREIGN OTHER SOCIAL AND WELFARE TAXES	-	-	6,607	6,607
FOREIGN ALICO 401I PLAN	-	-	1,320,960	1,320,960
EMPLOYEE RELOCATION	3,506	-	-	3,506
PROFESSIONAL FEES	906,653	-	-	906,653
<b>TOTAL FRINGE BENEFIT EXPENSE</b>	<b>\$ 73,374,487</b>	<b>\$ 469,481</b>	<b>\$ 2,946,571</b>	<b>\$ 76,790,539</b>
<b>TOTAL SALARIES EXPENSE</b>	<b>\$ 181,735,151</b>	<b>\$ 3,752,114</b>	<b>\$ 23,178,773</b>	<b>\$ 208,666,038</b>
<b>FRINGE BENEFIT EXPENSE AS A PERCENTAGE OF SALARIES</b>	<b>40.37%</b>	<b>12.51%</b>	<b>12.71%</b>	<b>36.80%</b>





**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

To The Board of Directors of  
The Nature Conservancy:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of The Nature Conservancy and its chapters and affiliates (The Conservancy), which comprise the consolidated statement of financial position as of June 30, 2013, and the related consolidated statements of activities and of cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon date October 17, 2013.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered The Conservancy's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Conservancy's internal control. Accordingly, we do not express an opinion on the effectiveness of The Conservancy's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether The Conservancy's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

PricewaterhouseCoopers LLP

October 17, 2013



**Independent Auditor's Report on Compliance with Requirements  
That Could Have a Direct and Material Effect on Each Major Program and on Internal  
Control Over Compliance in Accordance with OMB Circular A-133**

To the Board of Directors of  
The Nature Conservancy

***Report on Compliance for Each Major Federal Program***

We have audited The Nature Conservancy's (The Conservancy) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of The Conservancy's major federal programs for the year ended June 30, 2013. The Conservancy's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of The Conservancy's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about The Conservancy's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of The Conservancy's compliance.

***Basis for Qualified Opinion on Major Federal Program 98.001***

As described in the accompanying schedule of findings and questioned costs, The Conservancy did not comply with requirements regarding CFDA 98.001 as described in finding number 2013-001 for Allowable Costs/Cost Principles: Cost Transfers. Compliance with such requirements is necessary, in our opinion, for The Conservancy to comply with the requirements applicable to that program.





### ***Qualified Opinion on Federal Major Program 98.001***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph above, The Conservancy complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on federal major program 98.001 for the year ended June 30, 2013.

### ***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, The Conservancy complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2013.

### ***Other Matters***

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2013-002. Our opinion on each other major federal program is not modified with respect to these matters.

The Conservancy's response to the noncompliance findings identified in our audit is described in the schedule of findings and questioned costs. The Conservancy's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### ***Report on Internal Control Over Compliance***

Management of The Conservancy is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered The Conservancy's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of The Conservancy's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal



program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2013-001 and 2013-003 that we consider to be significant deficiencies.

The Conservancy's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Conservancy's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*PricewaterhouseCoopers up*

December 6, 2013

### **Schedule of Findings and Questioned Costs**

**The Nature Conservancy**  
**Schedule of Findings and Questioned Costs**  
**For the year ended June 30, 2013**

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**Section I – Summary of Auditor’s Results**

**Financial Statements**

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ yes ☒ none reported
- Noncompliance material to financial statements noted? ☐ yes ☒ no

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☒ yes ☐ none reported

Type of auditor’s report issued on compliance for major programs:

- Qualified for 98.001
- Unmodified for all other major programs

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? ☒ yes ☐ no

Identification of major programs:

CFDA Number(s):

Name of Federal Program or Cluster:

12.W911SR-06-2-0007

U.S. Department of Defense, Fort Benning ACUB

10.664

U.S. Department of Agriculture, Cooperative Forestry Assistance

15.634

U.S. Department of Interior, State Wildlife Grants

98.001

U.S. Agency for International Development, USAID Foreign Assistance for Programs Overseas

11.463

U.S. Department of Commerce, ARRA - Habitat Conservation

66.469

Environmental Protection Agency, Great Lakes Program

10.688

U.S. Department of Agriculture, ARRA-Wildlife Fire Management

15.615

U.S. Department of Interior, Cooperative Endangered Species Conservation Fund

15.608

U.S. Department of Interior, Fish and Wildlife Management Assistance

(continued)

**The Nature Conservancy**  
**Schedule of Findings and Questioned Costs**  
**For the year ended June 30, 2013**

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Dollar threshold used to  
distinguish between type A and  
type B programs: \$2,139,250

Auditee qualified as low-risk \_\_\_\_\_yes   x  no  
auditee?

**Section II – Financial Statement Findings**

There are no matters to be reported.



**The Nature Conservancy**  
**Schedule of Findings and Questioned Costs**  
**For the year ended June 30, 2013**

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**Section III – Federal Award Findings and Questioned Costs**

**Finding 2013-001: Allowable Costs/Cost Principles: Cost Transfers (98.001)**

**Federal Agency: U.S. Agency for International Development (USAID)**

**Program: USAID Foreign Assistance for Programs Overseas**

**CFDA #: 98.001**

**Award #: Various**

**Award Year: 2013**

**Pass-through: Various**

**Criteria:**

OMB Circular A-122 A.4.b establishes that any costs allocable to a particular award or other cost objectives may not be shifted to other Federal awards to overcome funding deficiencies, or to avoid restrictions imposed by law or by terms of the award. Appropriate controls should be in place to prevent frequent, tardy, and unexplained (or inadequately explained) transfers.

The Conservancy's Financial Handbook, Chapter 5 Expenses, Section 6.1.3, requires that transfers are requested via a Journal Entry Request Form (JERF). To request a transfer, a JERF, along with appropriate supporting documentation, must be emailed to a Worldwide Office (WO) Finance Accountant for processing. The documentation, if any, must be sufficient to provide full justification for the transfer. It can consist of a memorandum or other document stating the amount of and reason for the transfer and how the amount was calculated.

**Condition:**

During our testing of cost transfers for major program 98.001, we identified 18 out of 60 cost transfers tested that occurred in fiscal year 2013 for which the length of time between the original date of the transaction and correction is in excess of 6 months. The adjustments primarily represent movements of federally funded charges to Conservancy-funded expenditures. The costs incurred were allowable to the grant.

In addition to untimely cost transfers, we identified 12 of 60 cost transfers tested which did not have documentation of the justification for the transfer.

Details of the exceptions noted are as follow:

<b>CFDA #</b>	<b>Agreement ID</b>	<b>Exception Amount</b>	<b>Original Transaction Date</b>	<b>Effective Transfer Date</b>	<b># of months since original transaction date</b>	<b>Ref. #</b>
98.001	AID-OAA-A-11-00019	\$532	11/30/2011	7/10/2012	7	A
98.001	AID-523-A-11-00001	363	12/1/2011	8/30/2012	9	A, B
98.001	AID-523-A-11-00001	257	1/31/2012	8/30/2012	7	A
98.001	AID-523-A-11-00001	213	2/10/2012	8/30/2012	7	A
98.001	AID-523-A-11-00001	60	2/28/2012	8/30/2012	6	A

**The Nature Conservancy**  
**Schedule of Findings and Questioned Costs**  
**For the year ended June 30, 2013**

98.001	AID-523-A-11-00001	38	12/1/2011	8/30/2012	9	A
CFDA #	Agreement ID	Exception Amount	Original Transaction Date	Effective Transfer Date	# of months since original transaction date	Ref. #
98.001	AID-523-A-11-00001	\$3,675	3/1/2012	8/30/2012	6	A
98.001	AID-514-G-10-00004	2,061	5/29/2012	1/22/2013	8	A, B
98.001	AID-514-G-10-00004	260	5/29/2012	1/22/2013	8	A, B
98.001	AID-514-G-10-00004	173	5/29/2012	1/22/2013	8	A, B
98.001	AID-514-G-10-00004	147	5/29/2012	1/22/2013	8	A, B
98.001	AID-514-G-10-00004	54	7/15/2012	1/22/2013	6	A, B
98.001	AID-514-G-10-00004	4	6/30/2011	12/3/2012	17	A
98.001	AID-512-A-11-00004	10,698	2/27/2012	12/17/2012	10	A
98.001	AID-512-A-11-00004	8,846	2/27/2012	12/17/2012	10	A
98.001	AID-512-A-11-00004	471	9/14/2012	3/14/2013	6	A
98.001	AID-514-G-10-00003	77	5/31/2012	7/16/2012	2	B
98.001	AID-514-G-10-00003	77	7/31/2012	10/12/2012	2	B
98.001	AID-514-G-10-00003	638	5/29/2012	7/16/2012	2	B
98.001	AID-514-G-10-00003	637	9/15/2012	12/10/2012	3	B
98.001	AID-00A-A-11-00039	2,270	4/21/2013	5/21/2013	1	B
98.001	AID-523-A-11-00001	1,231	3/12/2012	11/20/2012	8	A
98.001	AID-514-G-10-00004	1,915	5/29/2012	1/22/2013	8	A, B

A – Untimely processing of cost transfers (transfer was completed after 180 days from original expenditure)  
B – Documentation did not include justification for the transfer

**Questioned Costs:**

None.

**Cause:**

Although The Conservancy has a process in place that requires review and approval of journal entries, including cost transfers, the review of these journal entries is not consistently performed in a timely and effective manner.

**Effect:**

The Conservancy runs the risk of misstating the amount of expenditures charges to a specific grant, and issuing incorrect invoices to the government or submission of inaccurate financial reports due to untimely transfers.

**Recommendation:**

We recommend that The Conservancy enhance the monitoring procedures for program 98.001 given its complexity. Additionally, The Conservancy should ensure that its policy is consistently followed by the involved program managers and grant specialists worldwide.

**The Nature Conservancy**  
**Schedule of Findings and Questioned Costs**  
**For the year ended June 30, 2013**

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**Views of Responsible Officials/Management's Response:**

Management recognizes the importance of controls relating to cost transfer activity on all projects. As a result of similar findings in previous fiscal years, we have been working to develop and implement needed improvements in the areas capacity, systems, accountability and training to ensure that monitoring of cost charged to federal awards are effective and occur timely, and that if corrections are identified, cost transfers are made on a timely basis and that the purpose of the transfer is properly documented.

During FY12, Management implemented new procedures designed to improve the timeliness of needed cost transfers. These changes included enhanced financial reviews of costs on at least a quarterly basis and a requirement that all cost transfers be made in the same fiscal year. We believe these revised procedures are having a positive impact on the monitoring of costs charged to federal awards and the overall timeliness of cost transfers. However, given the repeat nature of these findings, the VP, Director of Tax and Financial Compliance, will examine the effectiveness of the procedures relating to cost transfers in order to determine if further enhancements should be made. Additionally, training specific to the issue of required documentation for cost transfers will be provided. Any necessary revisions and training will be implemented by March 31, 2014.

**The Nature Conservancy**  
**Schedule of Findings and Questioned Costs**  
**For the year ended June 30, 2013**

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**Finding 2013-002: Allowable Costs/Cost Principles: Cost Transfers (Other Major Programs)**

**Federal Agency:** U.S. Department of Interior  
U.S. Department of Commerce  
U.S. Department of Interior

**Program:** Various

**CFDA #:** 15.634  
11.463  
15.615

**Award #:** Various

**Award Year:** Various

**Pass-through:** Various

**Criteria:**

OMB Circular A-122 A.4.b establishes that any costs allocable to a particular award or other cost objectives may not be shifted to other Federal awards to overcome funding deficiencies, or to avoid restrictions imposed by law or by terms of the award. Appropriate controls should be in place to prevent frequent, tardy, and unexplained (or inadequately explained) transfers.

The Conservancy's Financial Handbook, Chapter 5 Expenses, Section 6.1.3, requires that transfers are requested via a Journal Entry Request Form (JERF). To request a transfer, a JERF, along with appropriate supporting documentation, must be emailed to a Worldwide Office (WO) Finance Accountant for processing. The documentation, if any, must be sufficient to provide full justification for the transfer. It can consist of a memorandum or other document stating the amount of and reason for the transfer and how the amount was calculated.

**Condition:**

During the testing of cost transfers, we noted 5 cost transfers for which the length of time between the original date of the transaction and the correction was in excess of 6 months. Additionally, we identified 1 cost transfer tested which did not have documentation of the justification for the transfer.

Details of the exceptions noted are as follow:

CFDA #	Agreement ID	Exception Amount	Original Transaction Date	Effective Transfer Date	# of months since original transaction date	Ref. #
15.634	11164	\$133	2/6/2012	6/27/2013	17	A
15.634	11164	217	12/20/2011	6/27/2013	19	A
11.463	NA10NMF4630081	9,961	7/12/2012	1/15/2013	6	A
11.463	NA09NMF4630317	30	9/21/2010	10/23/2012	25	A, B
15.615	30992-GR1238332	2,016	10/3/2012	4/10/2013	6	A

A – Untimely processing of cost transfers (transfer was completed after 180 days from original expenditure)

B – Documentation did not contain justification for the transfer

## **The Nature Conservancy**

### **Schedule of Findings and Questioned Costs**

#### **For the year ended June 30, 2013**

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##### **Questioned Costs:**

None.

##### **Cause:**

Although The Conservancy has a process in place that requires review and approval of journal entries, including cost transfers, the review of these journal entries is not consistently performed in a timely and effective manner.

##### **Effect:**

The Conservancy runs the risk of misstating the amount of expenditures charges to a specific grant, and issuing incorrect invoices to the government or submission of inaccurate financial reports due to untimely transfers.

##### **Recommendation:**

We recommend that The Conservancy strengthen its procedures to ensure costs are transferred to the correct grant on a timely basis. The Conservancy should ensure that its policy is consistently followed by the applicable program managers and grant specialists.

##### **Views of Responsible Officials/Management's Response:**

Management recognizes the importance of controls relating to cost transfer activity on all projects. As a result of similar findings in previous fiscal years, we have been working to develop and implement needed improvements in the areas capacity, systems, accountability and training to ensure that monitoring of cost charged to federal awards are effective and occur timely, and that if corrections are identified, cost transfers are made on a timely basis and that the purpose of the transfer is properly documented.

During FY12, Management implemented new procedures designed to improve the timeliness of needed cost transfers. These changes included enhanced financial reviews of costs on at least a quarterly basis and a requirement that all cost transfers be made in the same fiscal year. We believe these revised procedures are having a positive impact on the monitoring of costs charged to federal awards and the overall timeliness of cost transfers. However, given the repeat nature of these findings, the VP, Director of Tax and Financial Compliance, will examine the effectiveness of the procedures relating to cost transfers in order to determine if further enhancements should be made. Additionally, training specific to the issue of required documentation for cost transfers will be provided. Any necessary revisions and training will be implemented by March 31, 2014.

# The Nature Conservancy

## Schedule of Findings and Questioned Costs

### For the year ended June 30, 2013

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#### **Finding 2013-003: Special Tests and Provisions: SEFA preparation process**

**Federal Agency: Various**

**Program: All Programs**

**CFDA #: Various**

**Award #: Various**

**Award Year: 2013**

**Pass-through: Various**

#### **Criteria:**

OMB Circular A-133 - Section \_\_.310(b) sets forth that the auditee shall prepare a Schedule of Expenditures of Federal Awards ("SEFA") for the period covered by the auditee's financial statements.

OMB Circular A-133, Subpart B section \_\_.205, states that the determination of when an award is expended should be based on when the activity related to the award occurs. Generally, the activity pertains to events that require the non-Federal entity to comply with laws, regulations, and the provisions of contracts or grant agreements, such as: expenditure/expense transactions associated with grants, cost-reimbursement contracts, cooperative agreements, and direct appropriations; the disbursement of funds passed through to subrecipients; the use of loan proceeds under loan and loan guarantee programs; the receipt of property; the receipt of surplus property; the receipt or use of program income; the distribution or consumption of food commodities; the disbursement of amounts entitling the non-Federal entity to an interest subsidy; and, the period when insurance is in force.

#### **Condition:**

The Conservancy prepares the SEFA on the accrual basis of accounting. The preparation of the SEFA is a manual process, using data gathered from its General Ledger and the Grants System. The data is then reviewed in order to manually remove expenditures that were not incurred during the current year. These types of exclusions relate primarily to land acquisitions.

While reviewing the SEFA along with various supporting reports from the general ledger, we identified out-of-period charges associated with land acquisitions. This occurs mainly when the cash advance from the government and the land purchase/expense occur in different fiscal years.

Details of the out-of-period transactions identified during the audit follow:

<b>CFDA #</b>	<b>Agency Name</b>	<b>Agreement ID</b>	<b>Out-of-Period Amount</b>
12.W911SR-06-2-0007	U.S. Department of Defense	W911SR-06-2-0007	\$ (1,873,318)
15.615	U.S. Department of Interior	Various	399,428
11.463	U.S. Department of Commerce	Various	46,880
15.608	U.S. Department of Interior	Various	54,147
<b>Total</b>			<b>\$(1,372,863)</b>

## **The Nature Conservancy**

### **Schedule of Findings and Questioned Costs**

#### **For the year ended June 30, 2013**

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##### **Questioned Costs:**

None.

##### **Cause:**

Management's process to recognize/defer land acquisitions within the SEFA did not operate effectively.

##### **Effect:**

The lack of sufficient internal controls surrounding the appropriate recognition of land acquisitions within the SEFA could lead to misstatements in the schedule.

##### **Recommendation:**

We recommend The Conservancy strengthen its formal procedures for recognizing land acquisitions in the SEFA, specifically ensuring recordation and deferrals of land transactions are captured in the correct fiscal period for the SEFA.

##### **Views of Responsible Officials/Management's Response:**

Management recognizes the importance of controls surrounding recognition of land accruals and deferrals to ensure the accuracy of the Schedule of Expenditures of Federal Awards (SEFA) and presentation of federal programs. The VP, Director of Tax and Financial Compliance has reviewed and updated the written procedures surrounding land accruals and deferrals as they relate to the preparation and review of the SEFA. These updates include additional steps to ensure the effectiveness of the underlying controls that support the preparation and review of the SEFA. These procedures have been revised as of November 30, 2013. Longer term, as part of the Conservancy's Finance Systems Project which is currently under design, Management is evaluating the SEFA preparation and review process in order to make it more efficient and effective by decreasing the manual nature of its preparation, review and underlying controls.

## **Summary Schedule of Prior Year Audit Findings**



**The Nature Conservancy**  
**Summary Schedule of Prior Year Audit Findings**  
**For the year ended June 30, 2013**

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**Finding 2012-1 Allowability/Cost Transfers (also refer to 2011-1 and 2010-1)**

Management recognizes the importance of controls relating to cost transfer activity on all projects. We have been working to implement needed improvements in the areas of capacity, systems, accountability and training to ensure that all cost transfers are fully documented in accordance with OMB Circular A-122 and federal agency guidelines. Management affirms that proper training, oversight and accountability are essential to a strong control environment.

During FY12, Management implemented new procedures designed to improve the timeliness of needed cost transfers. These changes included enhanced financial reviews of costs on at least a quarterly basis and a requirement that all cost transfers be made in the same fiscal year. Management has continued to monitor the effectiveness of these new procedures in FY13 and believes they are having a positive impact on the monitoring of costs charged to federal awards and the overall timeliness of cost transfers. However, given the repeat nature of these findings, management will examine the effectiveness of the procedures relating to cost transfers in order to determine if further enhancements should be made.

See current year findings 2013-001 and 2013-002.

**Finding 2012-2: Special Tests and Provisions – SEFA Preparation Process**

Management recognizes and affirms the importance of controls surrounding the preparation and review of the Schedule of Expenditures of Federal Awards (SEFA) to ensure accuracy of the federal awards and presentation of federal programs. The Director, Grants Services reviewed and updated the written procedures for the preparation and review of the SEFA. These updates included additional steps to ensure the effectiveness of the review. These procedures were revised as of November 30, 2012 and this was not a repeat finding for FY13.

See current year finding 2013-003.